

Business industry codes 2010



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INTRODUCTION

HOW TO USE THIS BOOKLET

An accurate description of the taxpayer's main business activity and its five-digit code must be shown at the correct items on relevant tax returns and schedules.

The industry description and code should relate to the activity from which the business derived the highest gross income or incurred the smallest loss.

Business industry codes 2010 contains two code lists – the first is alphabetical and starts on page 1; the second is numeric and starts on page 21. Select the most appropriate code to enter on your tax return. Do this by searching under keywords that describe the taxpayer's main business activity.

For example:

- Abalone fishing – search under the keyword 'abalone' to find code 04191
- Black coal mining – search under the keyword 'coal' to find code 06000
- House painting – search under the keyword 'painting' to find 'Painting of buildings or other structures' code 32440

Once you have identified the most appropriate code from the list, enter it at the correct item and corresponding label of the tax return and/or schedule. Show all numbers in the code, including any leading zeros.

If a code cannot be selected using the alphabetic list, your second option is to use the numeric list. Here you need to search for the main business activity of the taxpayer under broad business category headings.

For example, if the taxpayer's main business activity is trawling for tuna, you would search under headings related to this type of business. In this case, the best heading would be 'Fishing'. Under this heading an appropriate entry 'Trawling for fin fish', code 04140, will be found. This code should then be entered at the correct item and corresponding label on the tax return.

Only use codes from *Business industry codes 2010*, and take care to describe your business activity as accurately as possible. An incorrect code may result in clients not receiving necessary service or material from the ATO, or could lead to incorrect targeting of compliance activities.

USE OF INDUSTRY CODE INFORMATION

Industry code information is widely used by organisations and researchers for various reasons. Of interest to tax agents and accountants would be **Industry benchmarks** published in *Taxation statistics* available on our website, www.ato.gov.au

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BUSINESS INDUSTRY CODES 2010

Alphabetic listing

| Description of business activity | Code | Description of business activity | Code | Description of business activity | Code |
|---|-------|---|-------|---|-------|
| A | | Air conditioning equipment installation – except motor vehicles | 32330 | Architect | 69210 |
| Abalone fishing | 04191 | Air conditioning equipment mfg | 24520 | Architectural services | 69210 |
| Abattoir operation – except poultry | 11110 | Aircraft charter, lease or rental – with crew | 49001 | Archival service | 60100 |
| Abattoir operation – poultry | 11120 | Aircraft engine building or repair | 23940 | Armoured car service | 77120 |
| Abrasive blasting | 32990 | Aircraft leasing | 66190 | Art dealers | 42792 |
| Abrasives mfg | 20900 | Aircraft mfg, maintenance and repair | 23940 | Art gallery operation – retail | 42792 |
| Accident insurance provision | 63220 | Aircraft wheels and brakes reconditioning service | 23940 | Art pottery mfg | 20290 |
| Accommodation for the aged – where nursing or medical care is not provided as a major service | 86012 | Airline catering service | 45130 | Art school operation | 82120 |
| Accommodation for the aged – where nursing or medical care is provided as a major service | 86011 | Airline operation – scheduled domestic | 49009 | Artificial insemination service | 05290 |
| Accountant | 69320 | Airline operation – scheduled international | 49009 | Artificial limbs, eyes, etc mfg | 24120 |
| Accounting service | 69320 | Airport bus service | 46220 | Artist | 90029 |
| Acetylene gas mfg | 18110 | Airport operation | 52200 | Artists' supplies retailing | 42720 |
| Acoustic tile, panels and boards mfg – glass or mineral wool | 20900 | Airport services | 52200 | Artists' supplies wholesaling | 37390 |
| Actor | 90021 | Alarm systems installation | 32340 | Artwork preparation service | 16120 |
| Actor – own account – live theatrical or musical | 90021 | Alarm systems mfg | 24290 | Asbestos removal service | 29220 |
| Actor – own account – other than theatrical or musical | 90021 | Albums mfg | 15230 | Asphalt surfacing | 31010 |
| Actuarial service | 64200 | Alcohol counselling services | 87900 | Assay service | 69250 |
| Acupuncture service | 85391 | Allergist | 85129 | Astrology service | 95391 |
| Adhesives mfg | 19150 | Almond growing | 01390 | Auctioning service – furniture, second-hand goods | 38000 |
| Adhesives wholesaling | 33230 | Alumina mfg | 21310 | Auctioning service – livestock | 38000 |
| Adoption service | 87900 | Aluminium can recycling – collecting, sorting, dealing, wholesaling | 33221 | Auctioning service – real estate | 67200 |
| Adult day care centre operation | 87900 | Aluminium ores mining | 08020 | Auctioning service – used motor vehicles | 38000 |
| Adult shop operation | 42793 | Aluminium rolling, drawing or extruding | 21420 | Auctioning service nec | 38000 |
| Advertising agency operation | 69400 | Aluminium smelting | 21320 | Auditing service | 69320 |
| Advertising service | 69400 | Ambulance service | 85910 | Author | 90029 |
| Advocate | 69310 | Ammonia mfg | 18110 | Auto parts recyclers | 35050 |
| Aerial ambulance service | 85910 | Ammunition mfg | 22990 | Auto-electrical services | 94110 |
| Aerial crop dusting or spraying | 05290 | Amusement centre | 91310 | Automatic electrical door maintenance | 32320 |
| Aerial fertiliser spreading | 05290 | Amusement machines hiring – including peripherals | 66390 | Automobile association operation | 95599 |
| Aerial mustering | 05290 | Amusement machines mfg | 24690 | Automotive crash repairs | 94129 |
| Aerial pest control | 05290 | Amusement park operation | 91310 | Automotive mechanical repairs – electrical repairs | 94110 |
| Aerial photography service | 69220 | Amway sales | 43109 | Automotive mechanical repairs – general repairs | 94199 |
| Aerial surveying service | 69220 | Anaesthetist | 85121 | Automotive mobile phone installation | 94110 |
| Aerodrome runway construction | 31010 | Animal clinic or hospital operation | 69700 | Automotive servicing – electrical repairs | 94110 |
| Aerosol containers mfg | 22390 | Animal food mfg | 11920 | Automotive servicing – general mechanical repairs | 94199 |
| Aggregate quarrying | 09190 | Animal parks | 89210 | Aviary operation | 89210 |
| Agistment service (cattle) | 01420 | Animals retailing – live | 42794 | Aviation consultancy service | 52200 |
| Agistment service (goat) | 01990 | Antique reproduction furniture retailing | 42110 | Avocado growing | 01390 |
| Agistment service (horse) | 01910 | Antique wooden furniture mfg | 25110 | Awnings installation or repair | 32390 |
| Agistment service (sheep) | 01410 | Antiques auctioning service | 38000 | Awnings mfg – fibreglass | 19190 |
| Agricultural chemicals wholesaling | 33230 | Antiques retailing (except pawnbroking) | 42732 | Awnings mfg – metal | 22990 |
| Agricultural machinery leasing | 66310 | Apartments construction | 30190 | Awnings mfg – textile | 13330 |
| Agricultural machinery or equipment mfg | 24610 | Apartments renting or leasing – except holiday apartments | 67110 | Awnings retailing | 42110 |
| Agricultural machinery or equipment wholesaling | 34110 | Apiarist | 01930 | B | |
| Agricultural research activities | 69100 | Apple growing | 01340 | Babies' wear retailing | 42510 |
| Agricultural services nec | 05290 | Apricot growing | 01350 | Baby foods mfg – milk based | 11330 |
| Air conditioners repairing – household | 94210 | Aquaculture – except lobsters or oysters | 02019 | Baby foods, canned or bottled mfg – except milk based | 11400 |
| Air conditioners retailing – household | 42210 | Aquarium mfg | 22990 | Baby napkins hire service | 95310 |
| | | Aquarium operation | 89210 | Baby napkins mfg – disposable | 15240 |
| | | | | Badge mfg – cloth | 13340 |

nec means 'not elsewhere classified'.

mfg means 'manufacturing'.

| Description of business activity | Code | Description of business activity | Code | Description of business activity | Code |
|--|-------|---|-------|--|-------|
| Badge mfg – metal | 25910 | Billboard construction/erection | 32990 | Brewery equipment maintenance | 94290 |
| Baggage agency service | 52910 | Billiard saloon operation | 91139 | Brewery equipment mfg | 24690 |
| Bags mfg – leather or leather substitute | 13200 | Billiard table mfg | 25920 | Bricklaying services | 32220 |
| Bags mfg – paper | 15220 | Bingo operation | 92099 | Bricks dealing | 33390 |
| Bags mfg – plastic | 19110 | Binocular mfg | 24110 | Bricks mfg – clay – except refractory bricks | 20210 |
| Bags or sacks mfg – textile | 13330 | Bird breeding – except poultry or game birds | 01990 | Bricks mfg – concrete | 20340 |
| Bags or sacks wholesaling – textile | 37110 | Bird feed mfg | 11920 | Bricks mfg – refractory | 20290 |
| Bags wholesaling – paper | 37360 | Bird trapping | 04200 | Bridal wear and accessories retailing | 42510 |
| Bakeries and hot bread shops | 41290 | Biscuit mfg | 11730 | Bridge construction or repair | 31010 |
| Bakeries for bread, etc mfg – except those selling directly to public | 11710 | Biscuits retailing | 41290 | Broadcast equipment mfg | 24220 |
| Bakery machinery mfg | 24690 | Bitumen wholesaling | 33210 | Broking service, real estate | 67200 |
| Bakery product mfg – non-factory-based | 11740 | Blacksmith service | 21210 | Brooms and brushes mfg | 25990 |
| Ballet company operation | 90010 | Blanket mfg – cotton | 13330 | Buffalo hunting | 04200 |
| Ballet teaching | 82120 | Blanket mfg – synthetic | 13330 | Builders hardware dealing nec | 33390 |
| Banana growing | 01390 | Blanket mfg – wool | 13330 | Building consultancy service | 69230 |
| Bandages/dressings – medical retailing | 42711 | Blasting services | 32120 | Building materials dealing nec | 33390 |
| Bank operation | 62210 | Blinds installation or repair | 32390 | Building societies | 62220 |
| Bar – licensed | 45200 | Blinds mfg – metal | 22990 | Building timber, dressed mfg | 14130 |
| Barbecues mfg | 24410 | Blinds mfg – textile | 13330 | Building, house construction | 30110 |
| Barbecues retail | 42210 | Blinds retailing | 42110 | Building, non-residential construction – commercial buildings, hotels, etc | 30200 |
| Barber shop | 95110 | Boarding houses | 44000 | Building, residential – flats, home units, apartments, etc | 30190 |
| Bark mfg – ground | 14110 | Boarding kennels | 95399 | Buildings, residential – renting or leasing – other than holiday | 67110 |
| Barrels mfg – metal | 22390 | Boat building or repair | 23920 | Bulbs or tubes, electric light mfg | 24320 |
| Barrels mfg – wooden | 14990 | Boat charter, lease or rental, with crew for passenger transport | 48200 | Burglar alarms installation | 32340 |
| Barrister | 69310 | Boat dealers | 42450 | Burglar alarms mfg | 24290 |
| Basketballer – professional | 91122 | Boat designing service | 69230 | Bus shelters – prefabricated wood mfg | 14910 |
| Bathroom and toilet fittings – retailing | 42310 | Boat trailer dealing | 42450 | Bus, coach body mfg | 23120 |
| Bathroom and toilet fittings – wholesaling | 33320 | Boat trailer mfg | 23120 | Bus, coach dealers | 35020 |
| Bathroom and toilet fittings mfg – metal | 22990 | Boilermaking and installation | 22310 | Bus, coach leasing | 66190 |
| Bathroom fixtures mfg – vitreous china | 20290 | Bond store operation | 53090 | Bus, coach transport – long distance | 46210 |
| Batteries mfg | 24390 | Book retailing – catalogue selling | 43109 | Bus, coach transport – short distance | 46220 |
| Batteries retail – motor vehicle | 39211 | Book retailing – direct selling | 43109 | Bushfire brigade service | 77130 |
| Batteries wholesaling – motor vehicle | 35040 | Bookbinding | 16120 | Business associations | 95510 |
| Bauxite mining | 08020 | Bookkeeping service | 69320 | Business college operation | 81019 |
| Bearings mfg | 24990 | Bookmaker operation | 92091 | Business consultant service | 69629 |
| Beauty salon operation | 95110 | Books publishing | 54130 | Business machine mfg nec | 24219 |
| Bed base mfg – upholstered | 25130 | Books retailing | 42442 | Business machines, equipment – wholesaling – except computing equipment or furniture | 34990 |
| Beds mfg – wooden | 25110 | Books wholesaling | 37350 | Business machines, equipment mfg | 24219 |
| Beds mfg nec | 25110 | Boots mfg | 13520 | Business management services nec | 69629 |
| Beds retailing | 42110 | Bottles mfg – glass | 20100 | Business services nec | 69629 |
| Beds wholesaling | 37310 | Bottles mfg – plastic | 19120 | Butchers – wholesale | 36020 |
| Beef cattle and sheep farming | 01440 | Bottles recycling | 29220 | Butchers, butcher shops – retail | 41211 |
| Beef cattle farming | 01420 | Bottling machines mfg | 24690 | Butter mfg | 11330 |
| Beef cattle farming and cereal grain growing | 01450 | Bowling alley operation – tenpin | 91139 | Butterfly breeding | 01990 |
| Beef cattle feedlots (specialised) | 01430 | Bowling green construction | 31099 | | |
| Beekeeping | 01930 | Bowling green operation | 91139 | | |
| Beer mfg | 12120 | Brake and clutch service | 94191 | | |
| Beer, wine and spirits wholesalers | 36061 | Branding services – animal | 05290 | | |
| Berry fruit growing | 01330 | Brass finishing or plating | 22930 | | |
| Bicycles and accessories retailing | 42410 | Bread bakery operation – except those selling direct to public | 11710 | | |
| Bicycles hiring | 66390 | Bread retailing | 41290 | | |
| Bicycles mfg | 23990 | Bread vendors | 41290 | | |
| | | Breweries | 12120 | | |

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| Description of business activity | Code | Description of business activity | Code | Description of business activity | Code |
|--|-------|--|-------|---|-------|
| Cabinet making, joinery – on-site fabrication of built-in furniture or other joinery | 32420 | Cartoonists | 90029 | Church operation | 95400 |
| Cable car operation | 50100 | Casino operation | 92010 | Chutneys or relishes mfg | 11400 |
| Cable laying | 31099 | Casting agency service | 72110 | Cigarettes mfg | 12200 |
| Cafe operation | 45110 | Castings mfg – iron or steel | 21210 | Cinema operation | 55130 |
| Cake or pastries mfg – except those selling direct to public | 11720 | Castings mfg – non-ferrous metal | 21410 | Circus operation | 90010 |
| Cakes retailing | 41290 | Cat breeding | 01990 | Citrus fruit growing | 01360 |
| Calligraphy service | 16120 | Catering service | 45130 | Civil engineering – non-building construction nec | 31099 |
| Cameras, accessories mfg | 24110 | Cement mfg | 20310 | Civil engineering – road or bridge construction | 31010 |
| Cameras, accessories retailing | 42210 | Cement rendering of buildings | 32410 | Civil engineering service | 69230 |
| Campervan and camper trailer mfg | 23120 | Cement wholesaling | 33390 | Claim assessment service | 64200 |
| Campervan leasing, hiring or renting | 66190 | Cemetery operation | 95200 | Clairvoyance service | 95391 |
| Camping equipment hiring | 66390 | Central bank operation | 62100 | Clay quarrying | 09190 |
| Camping equipment retailing | 42410 | Central government administration | 75100 | Clay roof tiles mfg | 20290 |
| Camping ground operation | 44000 | Ceramic floor or wall tile wholesaling | 33390 | Cleaning products – chemical-based – wholesaling | 33230 |
| Canal construction | 31099 | Ceramic product mfg nec | 20290 | Cleaning service | 73110 |
| Candle mfg | 18510 | Ceramic products, industrial mfg | 20290 | Clinic – dental | 85310 |
| Cane cutting service | 05290 | Ceramic tiles and pipes mfg | 20290 | Clinic – medical – general practice | 85110 |
| Cans mfg – metal | 22930 | Cereal foods mfg | 11620 | Clinical massage service | 85391 |
| Cans, metal – recycling, collecting, sorting, dealing or wholesaling | 33221 | Cereal foods wholesaling | 36090 | Clock mfg | 24190 |
| Canvas goods mfg | 13330 | Cereal grain growing | 01490 | Clocks retailing | 42799 |
| Car accessories dealing | 39219 | Cereal grain wholesaling | 33120 | Clothes hoist installation | 32990 |
| Car accessories mfg | 23190 | Chair lift operation | 50100 | Clothes hoists mfg | 22990 |
| Car dealer – new and/or used | 39110 | Chair mfg – wooden | 25110 | Clothes ironing service | 95310 |
| Car hire service – chauffeur driven | 46239 | Charcoal suppliers | 33229 | Clothing accessories mfg nec | 13510 |
| Car leasing, hiring or renting – except licensed hire cars or taxi cabs | 66110 | Charities or charitable organisations | 87900 | Clothing accessories retailing | 42510 |
| Car mfg | 23110 | Charter bus service – long distance | 46210 | Clothing mfg – leather | 13510 |
| Car park operation | 95330 | Charter bus service – short distance | 46220 | Clothing mfg – men's and boys' wear | 13510 |
| Car radios or cassette players – dealing or installation | 94110 | Chauffeur service | 52999 | Clothing mfg – sleepwear, underwear and infant clothing | 13510 |
| Car servicing – electrical repairs | 94110 | Cheese mfg | 11330 | Clothing mfg – waterproof | 13510 |
| Car servicing – general mechanical repairs | 94199 | Chemical analysis service nec | 69250 | Clothing mfg – women's and girls' wear | 13510 |
| Car wash and cleaning service | 94129 | Chemical engineering service | 69230 | Clothing mfg nec | 13510 |
| Caravan and camper trailer mfg | 23120 | Chemical products mfg nec | 18990 | Clothing retailing | 42510 |
| Caravan battery retailing | 39211 | Chemicals wholesaling nec | 33230 | Clothing wholesalers | 37120 |
| Caravan dealers | 39130 | Chemist shop operation – pharmacy | 42711 | Clubs – licensed | 45301 |
| Caravan hiring | 66190 | Cherry growing | 01350 | Clubs – not licensed, for promotion of community or sectional interests nec | 95599 |
| Caravan parks and camping grounds | 44000 | Chicken farming – for meat | 01710 | Clubs – not licensed, hospitality, with staff | 45302 |
| Cardboard mfg nec | 15100 | Chicken, take-away and retailing – cooked and ready to eat | 45120 | Clubs – sporting – except hospitality | 91140 |
| Cardigan and pullover mfg | 13400 | Child car restraints mfg | 23190 | Coaching – sports | 82110 |
| Caretaking service | 77120 | Child care service | 87100 | Coal loader operation – sea transport | 52120 |
| Carnival or fairground equipment mfg | 24690 | Child minding centres | 87100 | Coal mining – black coal | 06000 |
| Carpentry, joinery – except furniture and on-site fabrication of built-in furniture or other joinery | 14920 | Child minding service – in the home | 95393 | Coal mining – brown coal | 06000 |
| Carpentry, joinery – furniture | 25110 | Children's homes operation | 86090 | Coal product mfg nec | 17090 |
| Carpentry, joinery – on construction projects | 32420 | Chimney cleaning service | 73110 | Coal retailing | 42799 |
| Carpet cleaning service | 95310 | China goods mfg | 20290 | Coal wholesaling | 33229 |
| Carpet laying | 32430 | China, glassware and earthenware retailing | 42130 | Coconut growing | 01390 |
| Carpet retailing | 42120 | China, glassware and earthenware wholesaling | 37330 | Coffee growing | 01590 |
| Carpet, rug mfg | 13310 | Chinese groceries wholesaling | 36090 | Coffee mfg | 11990 |
| Cartoon character design | 90029 | Chipboard mfg | 14940 | Coffee shops | 45110 |
| | | Chiropodists | 85399 | Coin dealers | 42733 |
| | | Chiropractor service | 85340 | Cold store operation | 53090 |
| | | Chlorine mfg | 18130 | | |
| | | Chocolate mfg | 11820 | | |
| | | Chromium plating | 22930 | | |

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|---|-------|---|-------|--|-------|
| Collection agency service | 72930 | Container terminal operation – marine cargo | 52120 | Cricketer – professional | 91123 |
| Collieries – black coal | 06000 | Container terminal or park facilities – for road freight | 52999 | Crime scene cleaning service | 73110 |
| Collieries – brown coal | 06000 | Containers mfg – corrugated paper board | 15210 | Crisis care accommodation operation | 86090 |
| Commercial art service | 69240 | Containers mfg – solid paper board | 15210 | Crockery mfg | 20290 |
| Commercial photography service | 69910 | Contraceptive mfg | 18410 | Crockery retailing | 42130 |
| Commercial printing | 16110 | Contract staff service | 72120 | Crocodile farming | 01990 |
| Commercial vehicles dealing | 35020 | Control of non-residents' money – section 255 ITAA 1936 | 99070 | Crocodile hunting | 04200 |
| Commission operation – judicial | 75400 | Convalescent homes | 86011 | Crop dusting service – aerial | 05290 |
| Commodity futures broking or dealing | 64110 | Conveyancing service – by qualified legal practitioners | 69310 | Crop harvesting service | 05290 |
| Commonwealth government administration | 75100 | Conveyancing service – other than by qualified legal practitioners | 69310 | Crude oil wholesaling | 33210 |
| Communication service – including telephone, telex, satellite communications service – except radio and TV broadcasting | 58010 | Cooking oil filtration and recycling | 11500 | Crude petroleum wholesaling | 33210 |
| Community health centre operation | 85990 | Cooking utensils retailing – excluding household electric | 42130 | Cruise operation – river, harbour or lake, with or without restaurant facilities | 50100 |
| Compact disc mfg or publishing | 16200 | Cooking utensils retailing – household electric | 42210 | Crustacean – processed mfg | 11200 |
| Compact disc, cassette tape and records retailing | 42420 | Cool storage of fruit and vegetables | 53090 | Crustacean breeding or farming – except lobsters | 02039 |
| Composer – music | 90029 | Copper ore mining | 08030 | Crustacean wholesaling | 36040 |
| Computer and business machine mfg | 24219 | Copper smelting, refining | 21330 | Crystal glass mfg | 20100 |
| Computer and related equipment mfg | 24211 | Copper smithing – except boiler making | 22400 | Curriculum – education advisory services | 82200 |
| Computer consultancy services nec | 70000 | Cordial mfg | 12110 | Curtain cleaning service | 95310 |
| Computer printer repairs | 94220 | Cordials – wholesaling | 36090 | Curtain making | 13330 |
| Computer programming service | 70000 | Cork flooring retailing | 42120 | Curtains installing | 32390 |
| Computer retailing | 42220 | Corporate head office management services | 69610 | Curtains retailing | 42140 |
| Computer software mfg or publishing | 16200 | Corporate unit trusts – assessed as companies | 62400 | Cushions mfg | 13330 |
| Computer tapes or disks mfg or publishing – pre-recorded | 16200 | Correspondence school operation nec | 82199 | Custom tailoring – men's and boys' wear | 13510 |
| Computer time-sharing service | 59210 | Cosmetics mfg | 18520 | Custom tailoring – women's and girls' wear | 13510 |
| Computer training | 81011 | Cosmetics retailing – catalogue selling | 43101 | Customs agency service | 52910 |
| Computer wholesaling – including peripherals | 34920 | Cosmetics retailing – direct selling | 43101 | Cutlery mfg | 22990 |
| Computers mfg | 24211 | Cosmetics retailing – except chemist shops, pharmacies and direct sellers | 42712 | | |
| Concert hall operation | 90030 | Cosmetics wholesaling | 37200 | | |
| Concrete – ready mixed – except dry mix | 20330 | Cosmetics, perfumes and toiletry goods retailing commission based | 43201 | D | |
| Concrete products mfg nec | 20340 | Costume design service | 90029 | Dairy cattle farming | 01600 |
| Concreting services | 32210 | Costume hiring | 66390 | Dairy herd testing | 05290 |
| Confectionery mfg | 11820 | Costume jewellery mfg | 25910 | Dairy products mfg nec | 11330 |
| Confectionery retailing | 41290 | Costume jewellery wholesaling | 37320 | Dairy products wholesaling | 36030 |
| Confectionery wholesaling | 36090 | Cotton ginning | 05210 | Dams construction | 31099 |
| Consolidation assessment – section 219 ITAA 1936 | 99060 | Cotton growing | 01520 | Dance hall or studio operation | 91390 |
| Construction machinery leasing | 66310 | Courier service | 51020 | Data entry service | 59210 |
| Construction materials mining – except sand quarrying, washing or screening | 09190 | Courts operation – judicial | 75400 | Data processing service | 59210 |
| Construction project management service – fee or contract basis | 69230 | Crab potting | 04112 | Datacasting service provision | 58020 |
| Consulate operation – foreign government | 75520 | Craft materials and supplies retailing | 42799 | Debt collecting service | 72930 |
| Consultant physician | 85129 | Crayfishing, lobster fishing | 04111 | Deer breeding, farming | 01800 |
| Consumer credit reporting service | 72930 | Creative writers – own account | 90029 | Defence forces operation and administration | 76000 |
| Consumers associations operation | 95599 | Credit bureau or agency service | 72930 | Delicatessens | 41290 |
| Contact lenses dispensing | 85320 | Credit card administration service | 64190 | Delivery service – road | 46100 |
| Contact lenses mfg | 24110 | Credit unions | 62230 | Demolition of buildings or other structures | 32120 |
| Container hiring | 66190 | Crematorium operation | 95200 | Dental amalgams mfg | 24120 |
| | | | | Dental hospital operation | 85310 |
| | | | | Dental instruments or equipment mfg | 24120 |
| | | | | Dental surgeon | 85310 |
| | | | | Dentures fabrication | 24120 |
| | | | | Deodorant mfg | 18520 |
| | | | | Department store operation | 42600 |

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|--|-------|---|-------|--|-------|
| Dermatologist | 85123 | Domestic service nec – on a contract or fee basis | 95399 | Electric fittings dealing nec | 34940 |
| Desktop publishing service | 72920 | Doors or windows mfg – wooden | 14920 | Electric gaming machines – poker mfg | 24290 |
| Detective agency service | 77120 | Doughnuts mfg | 11720 | Electric motors mfg nec | 24390 |
| Detergent mfg | 18510 | Drafting service – architectural | 69210 | Electric rangehood installation | 32320 |
| Detergents wholesaling | 37200 | Drains construction, cleaning or repairing – except sewerage or stormwater drains | 32310 | Electrical distribution equipment wholesaling | 34940 |
| Development bank operation | 62210 | Drama school operation | 82120 | Electrical engineering service – consulting | 69230 |
| Diagnostic apparatus mfg | 24120 | Drawing office service – engineering | 69230 | Electrical equipment or machinery mfg nec | 24390 |
| Diamond cutting | 25910 | Dredging – harbours or rivers | 31099 | Electrical equipment, industrial, wholesaling nec | 34940 |
| Diamond mining | 09901 | Dressmaking – custom tailoring | 13510 | Electrical machinery, heavy, installation – on-site assembly | 31099 |
| Diesel engines mfg nec | 24990 | Dressmaking – customised | 13510 | Electrical measuring or testing instruments wholesaling | 34940 |
| Diesel oil retailing | 40000 | Dressmaking supplies retailing | 42140 | Electrical repairing – automotive | 94110 |
| Diesel oil wholesaling | 33210 | Dried flowers retailing | 42740 | Electrical services | 32320 |
| Dietitian | 85399 | Drilling contractors | 32990 | Electricity generation, supply and distribution | 26300 |
| Dingo hunting or trapping | 04200 | Drilling machinery mfg – woodworking or metalworking | 24630 | Electricity meters mfg | 24190 |
| Dip mfg – animal | 18320 | Drilling machinery mfg nec | 24620 | Electricity transmission | 26200 |
| Direct marketing services – advertising direct mail | 69400 | Drills mfg – portable electric | 24630 | Electronic engineering service – consulting | 69230 |
| Direct selling – cosmetics, perfumes and toiletries | 43101 | Drive-in theatre operation | 55130 | Electronic equipment wholesaling nec – industrial | 34940 |
| Direct selling – jewellery | 43102 | Driver training – automotive | 82199 | Electronic telephone security device wholesaling | 34930 |
| Direct selling nec | 43109 | Driving school operation – motor vehicle | 82199 | Elevator installation, repair | 32390 |
| Directory and mailing list publishing | 54140 | Drug plants growing | 01590 | Elevators or elevator parts mfg | 24910 |
| Discount store operation | 42799 | Drug referral centre operation | 85990 | Elocution school operation | 82199 |
| Dishwashing machines mfg – household | 24410 | Drug rehabilitation counselling services | 87900 | Email services | 59100 |
| Disinfectant mfg | 18510 | Drugs retailing | 42711 | Embassy operation – foreign government | 75520 |
| Display and notice boards wholesaling | 34990 | Drugs wholesaling – except veterinary | 37200 | Emergency housekeeping service | 87900 |
| Display models mfg – metal | 22990 | Drugs wholesaling – veterinary | 37200 | Emergency service – other than defence and police | 77130 |
| Display models mfg – plaster | 20320 | Dry cell battery retailing | 42290 | Employment agency operation | 72110 |
| Disposal stores – new goods | 42733 | Dry cleaning machinery mfg | 24690 | Enamelling service | 22930 |
| Distillate retailing | 40000 | Dry cleaning machinery or equipment wholesaling | 34190 | Endodontist | 85310 |
| Distillate wholesaling | 33210 | Dry cleaning service, agency | 95310 | Engine oils retailing | 40000 |
| Distilling and beverage equipment mfg | 24690 | Dry ice mfg | 18110 | Engine reconditioning – customised | 94199 |
| Distilling equipment wholesaling | 34190 | Drydock operation | 23910 | Engineering consultancy service | 69230 |
| Dive boat tours – coastal waters | 50100 | Duck farming | 01710 | Engineering drafting service | 69230 |
| Dive boat tours – inland waters | 50100 | Duct work mfg – air conditioning | 22400 | Engineering research activities | 69100 |
| Divers – commercial, salvage | 52190 | Ducts mfg – sheet metal | 22400 | Engineering surveying service | 69220 |
| Dog breeding | 01990 | Dyeing service | 13340 | Engines, internal combustion mfg nec | 24990 |
| Dog obedience training | 95399 | Dyes mfg – inorganic | 18130 | Engraving on metals – except process or photographic | 22930 |
| Dog training – for racing | 91291 | Dyes mfg – organic | 18120 | Enlargers wholesaling – photographic | 34940 |
| Dog training for farm work | 05290 | Dyes wholesaling | 33230 | Enquiry agency service | 77120 |
| Dolls retailing | 42430 | | | Entertainer or celebrity management service | 69629 |
| Domestic – household cleaning service – except carpets, rugs, drapes, curtains or other soft furnishings | 73110 | E | | Entertainers | 90021 |
| Domestic appliance hiring | 66390 | Earthmoving equipment operation training | 81019 | Entertainment centre operation | 90030 |
| Domestic appliance retailing – catalogue selling (commission based) | 43209 | Earthmoving machinery mfg | 24620 | Environmental consultancy service – excluding laboratory service | 69621 |
| Domestic appliance retailing – catalogue selling (except commission based) | 43109 | Earthmoving plant hire – with operators | 32920 | Environmental consultancy services | 69621 |
| Domestic appliance retailing – direct selling (commission based) | 43209 | Earthmoving services | 32120 | Epilation service | 95110 |
| Domestic appliance retailing – direct selling (except commission based) | 43109 | Eastern foods retailing | 41290 | | |
| Domestic appliance retailing – direct selling (except commission based) | 43109 | Eastern foods wholesaling | 36090 | | |
| Domestic appliance retailing – via internet | 43109 | Education nec | 82199 | | |
| Domestic government representation | 75510 | Educational workshops or seminars | 82199 | | |
| | | Egg and egg products wholesaling | 36090 | | |
| | | Egg farm operation | 01720 | | |

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| Escalator installation, repair | 32390 | Financing nec | 62300 | Flour milling machinery mfg | 24690 |
| Escalators or escalator parts mfg | 24910 | Fire extinguisher servicing | 94290 | Flower growing (outdoors) | 01150 |
| Escort agency service | 95340 | Fire fighting service – except forest | 77130 | Flower growing (under cover) | 01140 |
| Events booking agent | 72990 | Fire fighting service – forest | 77130 | Flower pots mfg – ceramic | 20290 |
| Excavating service | 32120 | Fire insurance provision | 63220 | Flower pots mfg – concrete | 20340 |
| Executive search service | 72110 | Fire prevention service | 77130 | Flowers retailing | 42740 |
| Executor service | 64190 | Fire protection equipment wholesaling | 34990 | Flowers wholesaling | 33190 |
| Explosives laying | 32120 | Fire sprinklers installation | 32340 | Fly spray mfg | 18320 |
| Explosives mfg | 18920 | Fire sprinklers mfg | 22990 | Flying doctor service | 85110 |
| Export documentation preparation service | 52910 | Firearms mfg | 22990 | Flying schools | 82191 |
| Eye hospitals | 84010 | Firearms retailing | 42410 | Flywire installation – screens, shutters or blinds | 32390 |
| Eye testing – optometrist | 85320 | Fireplace construction and installation | 32390 | Fodder growing | 01590 |
| F | | Fireplace restoration services | 32390 | Fodder mfg – prepared | 11920 |
| Fabricated metal products mfg nec | 22990 | Firewood cutting – forest | 03020 | Food dressings mfg | 11990 |
| Fabricated structural steel mfg – ready-made parts for structures | 22210 | Firewood cutting and retailing | 42799 | Food mfg nec | 11990 |
| Fabrics mfg – cotton | 13120 | Firewood wholesaling | 37390 | Food packing machinery mfg | 24690 |
| Fabrics mfg – embroidered | 13340 | Firework mfg | 18920 | Food processing machinery mfg | 24690 |
| Fabrics mfg – synthetic | 13130 | Fireworks retailing | 42799 | Food processing machinery or equipment wholesaling | 34190 |
| Fabrics mfg – wool | 13120 | First Home Saver Account Trust | 63300 | Food research institution operation – except university | 69100 |
| Fabrics mfg nec | 13340 | Fish and chips retailing – take away | 45120 | Food waste disposal units mfg | 24410 |
| Fabrics, textile retailing | 42140 | Fish breeding or farming | 02039 | Food wholesaling nec | 36090 |
| Farm animals and bloodstock leasing | 66200 | Fish cleaning or filleting | 11200 | Football pools operation | 92099 |
| Farm irrigation service | 05290 | Fish hatchery operation | 02039 | Footballer – professional | 91124 |
| Farm produce or supplies wholesaling | 33190 | Fish mfg – canned | 11200 | Footpaths construction – concrete | 32210 |
| Farrier service | 05290 | Fish mfg – dried or smoked | 11200 | Footwear mfg | 13520 |
| Fashion design service | 69240 | Fish net mfg | 13320 | Footwear repairing | 94910 |
| Fashion ware – retailing | 42510 | Fish retailing – fresh | 41212 | Footwear retailing | 42520 |
| Fast food retailing | 45120 | Fish wholesaling | 36040 | Footwear wholesaling | 37120 |
| Federal government administration | 75100 | Fishing – freshwater | 04199 | Forensic science consulting service – other than pathology service | 69250 |
| Feed wholesaling | 33190 | Fishing – line fishing | 04130 | Forest conservation services | 05100 |
| Fence construction – except agricultural | 32910 | Fishing – marine nec | 04192 | Forest nursery operation or service | 05100 |
| Ferry service | 48100 | Fishing tackle hiring | 66390 | Forest planting | 05100 |
| Fertiliser mfg | 18310 | Fishing tackle mfg | 25920 | Forestry | 03010 |
| Fertiliser retailing | 42320 | Fishing tackle retailing | 42410 | Forging machinery mfg | 24630 |
| Fertiliser spreading – aerial | 05290 | Fishing tracing – fin fish | 04140 | Forging machinery or equipment wholesaling | 34190 |
| Fertiliser spreading – except aerial | 05290 | Fitness centres | 91110 | Forgings mfg – iron or steel | 22100 |
| Fertiliser wholesaling | 33230 | Flags or banners mfg | 13330 | Forgings mfg – non-ferrous metal nec | 21410 |
| Fibreglass fabrics mfg | 13130 | Flats construction | 30190 | Forklift trucks mfg | 24910 |
| Fibreglass products mfg nec | 19190 | Flats renting or leasing – except holiday flats | 67110 | Formwork fixing – wooden | 32420 |
| Fig growing | 01390 | Flavourings mfg – food | 11990 | Fortune telling service | 95391 |
| Filler or putty mfg | 19160 | Floor coverings laying nec | 32430 | Fossil fuel electricity generation | 26110 |
| Film and video distribution | 55120 | Floor coverings mfg – rubber | 19200 | Foundation garments mfg | 13510 |
| Film and video production | 55110 | Floor coverings mfg – textile | 13310 | Foundation garments retailing | 42510 |
| Film and video tape royalties – section 136A ITAA 1936, derived by non-residents | 99030 | Floor coverings retailing | 42120 | Foundations construction – concrete | 32210 |
| Film archive service | 60100 | Floor coverings wholesaling | 37310 | Four-wheel drive tour operation with driver | 50100 |
| Film mfg – plastic | 19110 | Floor or wall tiles mfg – concrete | 20340 | Frame mfg – wooden picture or mirror | 14990 |
| Film wholesaling – photographic | 34990 | Floor sanding | 32430 | Freezers mfg | 24410 |
| Finance company operation | 62290 | Floor tile wholesaling (except ceramic) | 37310 | Freight brokerage service | 52999 |
| Financial asset broking service | 64110 | Flooring fixing – wooden | 32420 | | |
| Financial service nec | 64190 | Florist operation – retail | 42740 | | |
| | | Florist operation – wholesale | 33190 | | |
| | | Flour mfg – wheat – except self-raising flour | 11610 | | |
| | | Flour mfg – wheat – self-raising flour | 11610 | | |

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| Freight containers mfg – metal | 22310 | Furniture mfg nec | 25190 | Gates mfg – aluminium | 22230 |
| Freight forwarding service – except by road | 52920 | Furniture part mfg – except sheet metal | 25190 | Gates mfg – metal – except aluminium or wire | 22290 |
| Freight forwarding service – road | 52920 | Furniture removal service – road | 46100 | Gearboxes mfg | 23190 |
| Freight terminal operation – sea transport | 52120 | Furniture retailing – household | 42110 | Gem cutting | 25910 |
| Freight transport operation nec | 50290 | Furniture storage service | 53090 | Gemstone mining – except opals and diamonds | 09903 |
| Freight transport service – coastal sea transport | 48100 | Furniture wholesaling – except office | 37310 | Gemstones mfg – synthetic | 20900 |
| Freight transport service – non-scheduled air transport | 49001 | Furniture wholesaling – office | 37310 | Gemstones wholesaling | 37320 |
| Freight transport service – railway | 47100 | Furriers – retail | 42510 | Genealogy service | 95399 |
| Freight transport service – river, harbour or lake | 48100 | Furriers – wholesale | 37120 | General household repairs – excluding cleaning, gardening or trade services elsewhere classified | 32990 |
| Freight transport service – scheduled domestic air transport | 49009 | G | | General insurance | 63220 |
| Freight transport service – scheduled international air transport | 49009 | Galvanised iron products dealing | 33390 | General line groceries wholesaling | 36010 |
| Freshwater crayfish farming or breeding | 02039 | Gambling services nec | 92099 | General practitioner – medical | 85110 |
| Friendly society operation | 62400 | Game bird farming | 01710 | General store operation – main grocery | 41100 |
| Fruit canning or bottling | 11400 | Game fishing tours – coastal waters | 50100 | General store operation – other than mainly groceries | 42799 |
| Fruit drying – except sun drying | 11400 | Games retailing | 42430 | Geological and geophysical consultancy service | 69250 |
| Fruit fresh – wholesaling, washing or packing | 36050 | Gaol operation | 77140 | Gift shops | 42799 |
| Fruit juices or fruit juice drinks mfg – less than single strength | 12110 | Garage doors mfg – aluminium | 22230 | Ginger growing | 01590 |
| Fruit juices, single strength or concentrated | 11400 | Garage doors mfg – metal – except aluminium | 22290 | Girders mfg – prefabricated steel | 22210 |
| Fruit mfg – frozen | 11400 | Garages – prefabricated metal mfg | 22220 | Glass or glass products mfg – except glass wool or glass wool products | 20100 |
| Fruit picking | 05290 | Garages – prefabricated wood mfg | 14910 | Glassware retailing | 42130 |
| Fruit pulp mfg – puree or spreads | 11400 | Garbage bags mfg – plastic | 19110 | Glassware wholesaling – household | 37330 |
| Fruit retailing – fresh | 41220 | Garbage bins mfg – plastic | 19110 | Glazing services | 32450 |
| Fruit tree nursery operation (outdoors) | 01120 | Garbage cans mfg – metal | 22390 | Glue mfg | 19150 |
| Fruit tree nursery operation (under cover) | 01110 | Garbage collection service | 29110 | Goat farming | 01990 |
| Fuel gas distribution – through mains system | 27000 | Garbage disposal service | 29210 | Goat shearing | 05220 |
| Fuel oil wholesaling | 33210 | Garden drainage systems installation | 32910 | Go-kart track operation | 91310 |
| Fund raising nec – on a commission or fee basis | 72990 | Garden ornaments retailing | 42320 | Go-karts retailing – motorised | 39120 |
| Funeral benefit provision | 63210 | Garden sprinkler systems installation – except irrigation systems | 32910 | Gold mining or dredging | 08040 |
| Funeral directing | 95200 | Garden supplies retailing nec | 42320 | Gold plating | 22930 |
| Fur clothing retailing | 42510 | Garden tools mfg – except power operated | 22990 | Gold smelting, refining | 21390 |
| Fur skin animal hunting or trapping | 04200 | Garden tools retailing | 42310 | Gold, silver merchants | 33229 |
| Fur skin animals farming | 01990 | Garden tools wholesaling | 33390 | Goldsmithing | 25910 |
| Furnaces construction – for industrial plants from prefabricated components | 31099 | Gardening service nec | 73130 | Golf course construction | 31099 |
| Furnaces mfg – electric – except space heaters | 24390 | Gas – natural – exploration on contract | 10112 | Golf course or practice range operation nec | 91139 |
| Furnaces mfg – industrial – except electric furnaces or space heaters | 24990 | Gas – natural – exploration own account | 10111 | Golf equipment mfg | 25920 |
| Furnaces or furnace equipment, industrial, wholesaling – except electrical | 34990 | Gas – natural – extraction | 07000 | Golf equipment retailing | 42410 |
| Furniture fittings mfg – metal | 25120 | Gas appliance repair | 94210 | Golf equipment wholesaling | 37340 |
| Furniture hiring | 66390 | Gas cylinders mfg | 22310 | Goose farming | 01710 |
| Furniture mfg – sheet metal | 25120 | Gas engines mfg – except agricultural or motor vehicle | 24990 | Gourmet shops | 41290 |
| Furniture mfg – wooden | 25110 | Gas hauling – by road | 46100 | Grain elevator operation | 53010 |
| | | Gas heating appliances – household – mfg | 24490 | Grain loader operation – sea transport | 52120 |
| | | Gas heating appliances – household – retailing | 42210 | Grain silo operation | 53010 |
| | | Gas or fuel oil mfg | 17010 | Grain storage | 53010 |
| | | Gas plumbing | 32310 | Grain, cereal growing | 01490 |
| | | Gas stoves mfg – household | 24410 | Granite quarrying | 09190 |
| | | Gas, natural, distribution – through mains system | 27000 | Grapes growing | 01310 |
| | | Gases – industrial – wholesaling – except liquefied petroleum gas | 33230 | Graphic design service – for advertising | 69240 |
| | | Gases mfg – industrial | 18110 | Gravel quarrying, washing or screening | 09110 |
| | | Gasoline refining or blending | 17010 | | |

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|---|-------|--|-------|--|-------|
| Greengrocery operation – retail | 41220 | Hay growing | 01590 | Horse shoes mfg | 22100 |
| Greeting cards mfg | 15230 | Headphones mfg | 24290 | Horse trailer hiring | 66190 |
| Greeting cards retailing | 42799 | Headstones mfg, installation | 20900 | Horse training – race horse | 91292 |
| Greyhound training | 91291 | Health foods direct selling | 43109 | Horticultural services nec | 05290 |
| Groceries retailing | 41100 | Health foods retailing | 41290 | Hose mfg – plastic | 19190 |
| Groceries wholesaling nec | 36090 | Health foods wholesaling | 36090 | Hose mfg – rubber | 19200 |
| Grocery supermarket operation | 41100 | Health insurance | 63210 | Hosiery mfg | 13400 |
| Guest house operation | 44000 | Health services nec | 85990 | Hospice operation | 86090 |
| Guns or rifles mfg | 22990 | Hearing aids dispensing | 85399 | Hospital operation – except psychiatric, dental or veterinary hospitals | 84010 |
| Guns or rifles retailing | 42410 | Hearing aids mfg | 24120 | Hot water systems installation | 32310 |
| Guttering installation or repair – roof | 32310 | Heaters – household – mfg | 24490 | Hot water systems wholesaling | 33320 |
| Guttering mfg – sheet metal | 22240 | Heating equipment – household electric – repairing | 94210 | Hotel operation | 44000 |
| Gymnasium equipment retailing | 42410 | Heating equipment – household electric – retailing | 42210 | Hotel operation – mainly drinking place | 45200 |
| Gymnasium equipment wholesaling | 37340 | Heating equipment installation – except industrial furnaces | 32330 | Hotels construction | 30200 |
| Gymnasium operation | 91110 | Heating oil dealing | 33210 | House cleaning service | 73110 |
| Gynaecologist | 85124 | Helicopter charter | 49001 | House construction, alteration, renovation or general repair | 30110 |
| H | | Helicopter mfg or repairing | 23940 | House painting | 32440 |
| Haberdashery retailing | 42140 | Helmets mfg | 13510 | Household appliances mfg | 24490 |
| Haberdashery wholesaling | 37110 | Herb mfg – processed | 11990 | Household appliances repairing nec | 94210 |
| Haematologist services | 85129 | Herbalist | 85391 | Household appliances retailing | 42210 |
| Hair brushes mfg | 25990 | Herbarium operation | 89210 | Household appliances wholesaling | 34940 |
| Hair care products mfg | 18520 | Herbs growing (outdoors) | 01230 | Household ceramic giftware wholesaling | 37330 |
| Hair driers mfg – electric – except household | 24390 | Herbs growing (under cover) | 01220 | Household freezer retailing | 42210 |
| Hair driers mfg – electric – household | 24490 | Hide wholesaling | 33190 | Household fridge retailing | 42210 |
| Hair restoration service – cosmetic | 95110 | High Commission operation | 75520 | Household goods hiring | 66390 |
| Hair restoration service – except by registered medical practitioner or cosmetic | 85129 | High school operation – except combined primary and secondary school | 80220 | Household insurance | 63220 |
| Hairdressers' equipment wholesaling | 34990 | Hire car service without driver | 66110 | Household internet equipment retailing | 42210 |
| Hairdressing service | 95110 | Historic house operation | 89100 | Household linen wholesaling | 37110 |
| Ham mfg | 11130 | Hobby equipment and supplies retailing | 42430 | Household microwave oven retailing | 42210 |
| Hamburgers mfg – precooked | 11130 | Hobby equipment hiring | 66390 | Household textiles retailing | 42140 |
| Hamburgers retailing | 45120 | Hobby equipment wholesaling – except tools | 37340 | Household whitegoods retailing | 42210 |
| Hand tools mfg nec – except pneumatic or power operated | 22990 | Hoists or hoisting equipment mfg – except clothes hoists | 24910 | Houses prefabricated – assembly, erection or installation | 30110 |
| Hand tools nec mfg – pneumatic or power operated | 24630 | Holding company operation – ie holding shares in subsidiary companies | 62400 | Houses renting or leasing – except holiday houses | 67110 |
| Hand tools wholesaling – including power operated | 33390 | Holiday houses and flats operation | 44000 | Hunting or trapping | 04200 |
| Handbags mfg | 13200 | Home for the disadvantaged operation nec | 86090 | Hydro-electricity generation | 26120 |
| Handbags retailing | 42590 | Home maintenance and repair services | 32990 | Hydromassage | 85391 |
| Handyman services | 32990 | Home page development | 70000 | Hypnotherapist | 85399 |
| Handyman services – household repairs – excluding cleaning, gardening or trade services elsewhere classified | 32990 | Home units construction | 30190 | I | |
| Hang glider mfg | 25920 | Homeless accommodation | 86090 | Ice cream cones or wafers mfg | 11730 |
| Harbour services nec | 52190 | Homeless welfare assistance – except accommodation | 87900 | Ice cream mfg | 11320 |
| Harbour works construction – except buildings | 31099 | Homoeopath | 85391 | Ice cream retailing | 45120 |
| Hardboard mfg | 14940 | Honey mfg – blended | 11990 | Ice cream wholesaling | 36030 |
| Hardware retailing – domestic | 42310 | Honey wholesaling | 36090 | Ice mfg – except dry ice | 12110 |
| Hardware wholesaling – domestic | 33390 | Hops growing | 01590 | Ice retailing | 42799 |
| Harness mfg | 13200 | Horse breeding | 01910 | Import documentation preparation service | 52910 |
| Hats mfg | 13510 | Horse float mfg | 23120 | Indoor plant hire | 66390 |
| Hay cutting, baling or pressing | 05290 | Horse floats wholesaling or retailing | 39130 | Industrial chemical mfg – inorganic nec | 18130 |
| | | | | Industrial chemical mfg – organic nec | 18120 |
| | | | | Industrial equipment operation training | 81019 |
| | | | | Industrial gas mfg | 18110 |

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| Industrial machinery or equipment mfg nec | 24990 | J | | Labouring – bricklaying | 32220 |
| Industrial machinery or equipment wholesaling nec | 34990 | Jade mining | 09903 | Labouring – carpentry services | 32420 |
| Industrial research institution operation – except university | 69100 | Jam mfg – including conserves, jellies or fruit spreads | 11400 | Labouring – concreting | 32210 |
| Industrial union operation | 95520 | Jars mfg – glass | 20100 | Labouring – construction services nec | 32990 |
| Industrial waste collection and disposal service | 29110 | Jeans mfg – men’s or boys’ | 13510 | Labouring – electrical services | 32320 |
| Infants’ clothing mfg – except knitted | 13510 | Jeans mfg – women’s or girls’ | 13510 | Labouring – farming | 05290 |
| Information storage and retrieval services – except library | 59220 | Jetski parts retailing | 42450 | Labouring – glazing services | 32450 |
| Ink mfg | 19160 | Jetski parts wholesaling | 34990 | Labouring – landscaping services | 32910 |
| Innerspring mattress mfg | 25130 | Jetski retailing | 42450 | Labouring – mining services | 10900 |
| Insecticide mfg | 18320 | Jetski wholesaling | 34990 | Labouring – painting and decorating services | 32440 |
| Insulating materials wholesaling | 33390 | Jetties construction | 31099 | Labouring – plastering and ceiling services | 32410 |
| Insulation materials installation | 32390 | Jewellery mfg | 25910 | Labouring – plumbing services | 32310 |
| Insulation, glass fibre or mineral wool mfg | 20900 | Jewellery retailing – direct selling | 43102 | Labouring – roofing services | 32230 |
| Insurance – accident, house, marine and general | 63220 | Jewellery retailing – except direct sellers | 42530 | Labouring – site preparation services | 32120 |
| Insurance agency service | 64200 | Jewellery retailing commission based | 43202 | Labouring – structural steel erection services | 32240 |
| Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 | 99050 | Jewellery wholesaling | 37320 | Labouring – tiling and carpeting services | 32430 |
| Insurance broking service | 64200 | Jockeys | 91121 | Lacquer mfg | 19160 |
| Insurance consultant service | 64200 | Joinery work on construction projects | 32420 | Ladies wear retailing | 42510 |
| Interest on bearer debentures | 99010 | Joists, prefabricated steel mfg | 22210 | Lake construction | 31099 |
| Interior decorating service nec | 32440 | K | | Laminated sheet glass mfg | 20100 |
| Internet advertising services | 69400 | Kangaroo hunting | 04200 | Lamps mfg – infrared or ultraviolet | 24320 |
| Internet cafe (mainly cafe operation) | 45110 | Kangaroo meat wholesaling | 36020 | Lamps or lamps parts mfg | 22990 |
| Internet cafe (mainly internet service operation) | 59100 | Kegs mfg – metal | 22390 | Land clearing – bush or rural | 32120 |
| Internet consultancy service | 70000 | Kerb and guttering construction – concrete | 32210 | Land clearing – except rural | 32120 |
| Internet development services | 70000 | Kerosene mfg | 17010 | Land development or subdivision | 32110 |
| Internet implementation advisory services | 70000 | Kerosene retailing | 40000 | Land surveying service | 69220 |
| Internet publishing (periodical) | 57000 | Kerosene wholesaling | 33210 | Landscape architecture service | 69210 |
| Internet retailing – personal and household goods | 42210 | Kettles or jugs mfg – electric | 24490 | Landscape construction | 32910 |
| Internet service providers | 59100 | Key cutting or duplicating service | 94990 | Landscaping supplies – retailing | 42320 |
| Internet software development | 70000 | Keys mfg | 22990 | Landscaping supplies – wholesaling | 33190 |
| Internet website design services | 70000 | Kindergarten, pre-school operation – except child minding centre | 80100 | Lapidary work | 25910 |
| Internet website development | 70000 | Kit home mfg – wooden | 14910 | Laser printer wholesaling | 34920 |
| Interpreting service | 69990 | Kitchen appliances wholesaling – household electric | 34940 | Lathes mfg – woodworking or metalworking | 24630 |
| Introduction agency service | 95392 | Kitchen furniture mfg – wooden | 25110 | Laundry agency operation | 95310 |
| Investing in patents and copyrights | 64200 | Kitchen sinks mfg – vitreous china or porcelain | 20290 | Laundry machinery mfg – except household | 24690 |
| Investing in tangible artistic work | 54190 | Kitchenware mfg – ceramic | 20290 | Laundry machinery or equipment wholesaling – except domestic | 34990 |
| Investment association operation | 62400 | Kitchenware mfg – glass | 20100 | Laundry service | 95310 |
| Investment company operation | 62400 | Kitchenware mfg – plastic nec | 19120 | Lawn construction | 32910 |
| Investment operation – own account | 62400 | Kitchenware retailing | 42130 | Lawn mower retailing | 42310 |
| Iron and steel mfg – basic | 21100 | Kitchenware wholesaling | 37330 | Lawn mowers mfg | 24610 |
| Iron ore mining | 08010 | Kiwi fruit growing | 01320 | Lawn mowers wholesaling | 34110 |
| Iron pyrite mining | 08090 | Knitted fabrics mfg | 13400 | Lawn mowing service | 73130 |
| Ironing or pressing machinery, laundry mfg – except household | 24690 | Knitting machines mfg | 24690 | Lead ore mining | 08070 |
| Irrigation systems construction | 31099 | Knives mfg – hand held – except power operated | 22990 | Lead smelting, refining | 21330 |
| Island ferry operation – in coastal waters | 48200 | L | | Leasing licences | 66400 |
| | | Laboratory operation | 69250 | Leasing of plant or equipment | 66310 |
| | | Labour hire – temporary | 72120 | Leather clothing mfg | 13510 |
| | | Labouring – air conditioning and heating services | 32330 | Leather clothing retailer | 42510 |
| | | | | Leather goods repairing – except apparel | 94990 |

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| Leather goods retailing – except apparel | 42590 | Machine tools wholesaling | 34190 | Medical imaging clinic | 85209 |
| Leather goods wholesaling – except clothing or footwear | 37390 | Magazine retailing | 42441 | Medical laboratory operation | 85202 |
| Leather mfg | 13200 | Magazine wholesaling | 37350 | Medical research institution operation – except university | 69100 |
| Leather or leather substitute goods mfg nec | 13200 | Magnetic tapes mfg – except pre-recorded | 24290 | Medical science research activities | 69100 |
| Leather wholesaling | 33190 | Magnetic tapes mfg – pre-recorded or publishing | 16200 | Medical service – GP | 85110 |
| Legal aid service | 69310 | Magnetic therapy service | 85391 | Medical service, specialist nec | 85129 |
| Library service | 60100 | Mail services | 51010 | Medicine mfg | 18410 |
| Licensed club operation | 45301 | Mailbox rental services | 51010 | Medicine retailing | 42711 |
| Life insurance provision | 63100 | Maize growing | 01490 | Medicines wholesaling – except veterinary | 37200 |
| Lifts mfg, installation and repair | 32390 | Male and female clothing mfg – mfg equal amount of each | 13510 | Melons growing | 01230 |
| Light fittings dealing – electrical | 34940 | Malt extract mfg | 11610 | Menswear mfg | 13510 |
| Limestone quarrying | 09190 | Malt mfg – except malt extract | 11610 | Menswear retailing | 42510 |
| Line fishing | 04130 | Management consultancy service | 69629 | Menswear wholesaling | 37120 |
| Linen hire service | 95310 | Management training service | 81019 | Merchandising consultancy service | 69629 |
| Linen retailing – household | 42140 | Mango growing | 01390 | Merry-go-round operation | 91310 |
| Lingerie mfg | 13510 | Manicure service | 95110 | Messenger service | 51020 |
| Lingerie retailing | 42510 | Map preparation service | 69220 | Metal coating of manufactured products nec | 22930 |
| Lingerie wholesaling | 37120 | Maps publishing | 54130 | Metal polishing or finishing | 22930 |
| Linoleum or linotile fixing | 32430 | Marble quarrying | 09190 | Metal roof fixing | 32230 |
| Lipstick mfg | 18520 | Margarine mfg | 11500 | Metal scrap wholesaling | 33221 |
| Liquefied gases wholesaling – except liquefied petroleum gas (LPG) | 33230 | Marina operation – pleasure craft | 91390 | Metallic ores mining nec | 08090 |
| Liquefied petroleum gas – automotive – retailing | 40000 | Marine accessories retailing nec | 42450 | Metallic ores wholesaling | 33229 |
| Liquefied petroleum gas – dealing | 33210 | Marine engineering service | 69230 | Metallurgical services | 69250 |
| Liquefied petroleum gas – production – except refinery | 07000 | Marine oils wholesaling | 33230 | Metalworking hand tools mfg – except pneumatic or power operated | 22990 |
| Liquefied petroleum gas mfg – refinery | 17010 | Market research service | 69500 | Metalworking machinery mfg nec | 24630 |
| Liqueurs mfg | 12130 | Marriage celebrant | 95399 | Metalworking machinery wholesaling | 34190 |
| Liquor stores | 41230 | Marriage guidance service | 87900 | Meteorological instruments mfg nec | 24190 |
| Livestock dipping, drafting or droving | 05290 | Martial arts and self-defence instruction | 82110 | Meteorological services | 69990 |
| Livestock raising nec | 01990 | Massage (adult industry) services nec | 95340 | Meters mfg – gas or water | 24190 |
| Livestock wholesaling | 33190 | Massage therapy (medical) service | 85391 | Microchip mfg | 24290 |
| Livestock yarding equipment mfg – metal | 22990 | Masts mfg – aluminium | 22990 | Microfiche production services | 59210 |
| Lobbyist | 69629 | Match mfg | 18920 | Microphones mfg | 24290 |
| Lobster farming | 02031 | Maternity hospital operation | 84010 | Midwifery services | 85399 |
| Lobster fishing | 04111 | Matriculation college operation | 80220 | Migration consultants and services | 69990 |
| Local government administration | 75300 | Mattress mfg – except rubber | 25130 | Mild steel anchors mfg | 22920 |
| Locks mfg | 22990 | Mattress mfg – rubber | 25130 | Milk mfg – condensed or evaporated | 11330 |
| Locks wholesaling | 33390 | Mattresses retailing | 42110 | Milk powder mfg | 11330 |
| Locksmith service | 77120 | Mattresses wholesaling | 37310 | Milk processing – cream | 11310 |
| Locomotives mfg and repair | 23930 | Meals on wheels service | 87900 | Milk processing machinery or equipment wholesaling | 34190 |
| Log haulage service | 46100 | Measuring instruments mfg | 24190 | Milk production – dairy cattle | 01600 |
| Logging | 03020 | Meat mfg – except bacon, ham or uncanned poultry | 11110 | Milk products mfg nec | 11330 |
| Lottery agency operation | 92020 | Meat packing – except poultry | 11110 | Milk receiving or distribution depot operation | 11310 |
| Lottery operation | 92020 | Meat retailing – except canned meat | 41211 | Milk vendor | 43109 |
| Loudspeakers mfg | 24290 | Meat wholesaling – except canned, cured or smoked poultry or rabbit meat | 36020 | Milk wholesaling | 36030 |
| Lounge suite mfg | 25110 | Meat, cooked mfg – except poultry | 11130 | Millinery retailing | 42510 |
| Lucerne growing | 01590 | Mechanical services – general | 94199 | Millinery wholesaling | 37120 |
| Luggage wholesaling | 37390 | Medal mfg | 25910 | Mine site construction nec | 31099 |
| | | Medical equipment mfg | 24120 | Mine site preparation | 32120 |
| | | Medical equipment wholesaling nec | 34910 | Mineral exploration – own account | 10121 |
| | | Medical gas mfg nec | 18410 | Mineral exploration services | 10122 |

M

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| Mineral water mfg | 12110 | Motor vehicle radiator repairing | 94192 | Newspapers printing | 16110 |
| Minerals wholesaling nec | 33229 | Motor vehicle restoration | 94129 | Newspapers publishing | 54110 |
| Mining engineering service | 69230 | Motor vehicle rust proofing | 94129 | Newspapers retailing | 42441 |
| Mining machinery mfg | 24620 | Motor vehicle servicing – electrical repairs | 94110 | Newsprint mfg | 15100 |
| Mining machinery or equipment wholesaling | 34190 | Motor vehicle smash repairing | 94129 | Newsreel production | 55110 |
| Mining nec | 09909 | Motor vehicle tyres mfg | 19140 | Newsreel theatre operation | 55130 |
| Mining services nec | 10900 | Motor vehicle warranty inspection service | 94199 | Nickel ore mining | 08060 |
| Mining surveying service | 69220 | Motor vehicle washing or cleaning service | 94129 | Night watchman service | 77120 |
| Mirrors mfg | 20100 | Motor vehicles distributing – new | 35010 | Nightclub operation | 45200 |
| Mobile homes dealing | 39130 | Motor vehicles retailing – new | 39110 | Nominee service | 64190 |
| Mobile phone battery retailing | 42210 | Motor vehicles retailing – used | 39110 | Non-resident insurance company – section 143 ITAA 1936 | 99040 |
| Mobile phone battery wholesaling | 34930 | Motor vehicles wholesaling | 35010 | Non-taxable or NIL company tax returns – no income, expense or balance sheet data present | 98000 |
| Mobile phone retailing | 42210 | Motor wreckers | 35050 | Notary | 69310 |
| Model agency | 72120 | Motors mfg – internal combustion nec | 24990 | Numerology service | 95391 |
| Modelling school | 81019 | Mufflers and exhaust systems repairing – automotive | 94193 | Nurseries – retail | 42320 |
| Modem equipment mfg | 24220 | Mufflers mfg | 23190 | Nursery stock – wholesale | 33190 |
| Money market dealers | 62290 | Museum operation | 89100 | Nursing care (in patient's home, predominantly home support) | 87900 |
| Monorail operation | 47200 | Mushroom growing | 01210 | Nursing care (in patient's home, predominantly medical) | 85399 |
| Monuments making | 20900 | Music group management service | 69629 | Nursing college operation | 82120 |
| Monuments or grave markers mfg – concrete | 20340 | Music hall operation – excluding theatre restaurant operation | 90030 | Nursing home operation | 86011 |
| Mortgage broking service | 64110 | Music school operation nec | 82120 | Nursing service | 85399 |
| Motel operation | 44000 | Music teaching | 82120 | Nuts mfg – candied | 11820 |
| Motion picture distribution | 55120 | Musical group operation | 90010 | Nuts or bolts mfg – metal | 22920 |
| Motion picture editing | 55140 | Musical instrument mfg | 25990 | Nuts wholesaling | 36090 |
| Motion picture film or tape production | 55110 | Musical instruments retailing | 42799 | | |
| Motion picture leasing | 55120 | Musical instruments wholesaling | 37390 | | |
| Motion picture screening | 55130 | Musicians | 90021 | Oat growing | 01490 |
| Motion picture theatre operation | 55130 | Mustering – aerial | 05290 | Oatmeal mfg | 11620 |
| Motor accessory shops operation | 35040 | | | Observatory operation – except university | 69100 |
| Motor cars mfg | 23110 | | | Obstetric hospital operation | 84010 |
| Motor cycle tour operation – with driver | 50100 | | | Obstetrician | 85124 |
| Motor cycles mfg | 23990 | | | Occupational health and safety (OH&S) consultancy services | 69622 |
| Motor cycles or scooters repairing | 94199 | | | Occupational therapy service | 85399 |
| Motor cycles or scooters wholesaling or retailing | 39120 | | | Ocean cruise services – between domestic and foreign ports | 48200 |
| Motor trimming | 94129 | | | Ocean cruise services – between domestic ports | 48200 |
| Motor vehicle – hiring, leasing or renting – except licensed hire cars or taxi cabs | 66110 | | | Oceanographic surveying service | 69220 |
| Motor vehicle accessories dealing – new | 35040 | | | Office cleaning service | 73110 |
| Motor vehicle body repairing | 94129 | | | Office furniture mfg – sheet metal | 25120 |
| Motor vehicle clutch or brake repairing | 94191 | | | Office furniture mfg – wooden | 25110 |
| Motor vehicle conversion | 23120 | | | Office installation and fitout services | 32390 |
| Motor vehicle covers mfg – textile | 13330 | | | Office machinery or equipment hiring | 66390 |
| Motor vehicle crash repairs | 94129 | | | Office machines mfg | 24219 |
| Motor vehicle electrical parts and instrument mfg | 23130 | | | Oil and gas field services nec | 10900 |
| Motor vehicle engine mfg | 23110 | | | Oil heaters installation | 32330 |
| Motor vehicle insurance | 63220 | | | Oil heaters mfg – household | 24490 |
| Motor vehicle mechanical repairs – general repairs | 94199 | | | Oil heaters retailing – household | 42210 |
| Motor vehicle paint wholesaling | 35040 | | | Oil shale mining | 07000 |
| Motor vehicle parts dealing – new | 35040 | | | Oils or greases wholesaling – industrial or lubricating | 33210 |
| Motor vehicle parts dealing – used | 35050 | | | | |

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|--|-------|---|-------|--|-------|
| Oilseed growing | 01490 | Paint retailing | 42310 | Perfume mfg | 18520 |
| Olive growing | 01370 | Paint wholesaling | 33390 | Perfumes retailing – direct selling | 43101 |
| On-selling electricity and electricity market operation | 26400 | Painter – artist | 90029 | Perfumes retailing – except chemist shops, pharmacies and direct sellers | 42712 |
| Onions growing | 01230 | Painting of buildings or other structures | 32440 | Perfumes wholesaling | 37200 |
| Opal mining | 09902 | Painting of manufactured metal products | 22930 | Periodicals publishing | 54120 |
| Opera company operation | 90010 | Panel beating | 94129 | Periodicals retailing | 42441 |
| Opera house operation | 90030 | Pantihose mfg | 13400 | Periodicals wholesaling | 37350 |
| Operations research service | 69629 | Paper hanging | 32440 | Periodontist | 85310 |
| Ophthalmic articles and instruments mfg | 24110 | Paper mfg nec | 15100 | Permanent building society operation | 62220 |
| Ophthalmologist | 85129 | Paper products mfg nec | 15290 | Personal services nec | 95399 |
| Optical dispensing | 85320 | Paper products wholesaling nec | 37360 | Personnel management service | 69629 |
| Optical fibre cable mfg – insulated | 24310 | Paper pulp mfg | 15100 | Pest control service – aerial | 05290 |
| Optical fibre cable mfg – uninsulated | 24190 | Paper stationery mfg – except commission printing | 15230 | Pest control service – agricultural – except aerial or wild animal control | 05290 |
| Optical glass mfg | 20100 | Paper wholesaling | 37360 | Pest control service – forest – except aerial or wild animal control | 05100 |
| Optical instruments or equipment mfg | 24110 | Paperboard mfg nec | 15100 | Pest control service nec | 73120 |
| Optical lens grinding | 24110 | Parachutes mfg | 13330 | Pesticide mfg | 18320 |
| Optician | 85320 | Parachuting school operation | 82110 | Pesticides retailing | 42320 |
| Oral pathologist | 85310 | Paramedical services | 85399 | Pesticides wholesaling | 33230 |
| Orchard supplies wholesaling nec | 33190 | Parents and citizens associations | 95591 | Pet breeding | 01990 |
| Orchestra operation | 90010 | Parking lot construction – except buildings | 31010 | Pet food mfg – canned | 11920 |
| Organic industrial chemical mfg nec | 18120 | Parking meters mfg | 24190 | Pet foods wholesaling | 37390 |
| Ornamental plant growing (outdoors) | 01120 | Parking station operation | 95330 | Pet grooming service | 95399 |
| Ornamental plant growing (under cover) | 01110 | Parks and gardens operation | 89220 | Pet shops | 42794 |
| Orthodontist | 85310 | Particle board mfg | 14940 | Petrol bowsers installation | 32990 |
| Orthopaedic specialist | 85129 | Passionfruit growing | 01390 | Petrol bowsers mfg | 24510 |
| Orthoptist | 85320 | Pasta mfg | 11620 | Petrol mfg | 17010 |
| Orthotics – arch supports mfg | 24120 | Pastries retailing | 41290 | Petrol retailing | 40000 |
| Osteopath service | 85340 | Pastry dough mfg – frozen | 11720 | Petrol wholesaling | 33210 |
| Other basic polymer mfg | 18290 | Pastry mfg – except frozen pastry dough | 11720 | Petroleum exploration – own account | 10111 |
| Other electricity generation | 26190 | Pate mfg – except fish | 11130 | Petroleum exploration on contract | 10112 |
| Other horse and dog racing activities | 91299 | Pathologist | 85202 | Petroleum product mfg nec | 17090 |
| Other public order and safety services | 77190 | Pathology laboratory operation | 85202 | Petroleum products wholesaling | 33210 |
| Other telecommunications services | 58090 | Paving laying | 32910 | Pets wholesaling | 37390 |
| Other waste collection services | 29190 | Paving material – hot-mix bitumen | 31010 | Pharmaceutical preparation mfg | 18410 |
| Otorhinolaryngologist | 85129 | Paving material mfg – except hot-mix | 17090 | Pharmacy operation – retail | 42711 |
| Outboard motors mfg | 24990 | Pawnbroking | 42731 | Phonograph records retailing | 42420 |
| Outboard motors retailing | 42450 | Pawpaw growing | 01390 | Photocopier wholesaling | 34940 |
| Outdoor furniture mfg – wooden | 25110 | Pay TV antennae installation | 32320 | Photocopying machines mfg | 24219 |
| Outplacement service | 72110 | Pay TV installation – antennae, decoder | 32320 | Photocopying machines wholesaling | 34940 |
| Ovens mfg – household | 24410 | Pay TV operation | 56220 | Photographic archive service | 60100 |
| Ovens mfg – industrial – except electric | 24690 | Pay TV station operation | 56220 | Photographic equipment hiring | 66390 |
| Overseas ships freight – section 129 <i>Income Tax Assessment Act 1936</i> (ITAA 1936) | 99020 | Peach growing | 01350 | Photographic equipment mfg | 24110 |
| Oyster farming | 02011 | Peanut growing | 01590 | Photographic equipment retailing | 42210 |
| Oysters mfg – canned | 11200 | Pears growing | 01340 | Photographic equipment wholesaling | 34940 |
| P | | Pebbles quarrying | 09110 | Photographic film or plates mfg | 18910 |
| Packing or filling service – contract basis | 73200 | Pecan nut growing | 01390 | Photographic film processing | 95320 |
| Paediatrician | 85129 | Pedicure service | 95110 | Photography service – except aerial photography, motion picture production or photographic film processing | 69910 |
| Paedodontist | 85310 | Pencils mfg | 25990 | Phototypesetting and layout service | 16120 |
| Paint brushes mfg | 25990 | Pens mfg | 25990 | Physiotherapy service | 85330 |
| Paint mfg – except bituminous | 19160 | Pension fund separately constituted – operation | 63300 | Picnic ground operation | 89220 |
| Paint remover mfg | 19160 | Performing artist operation | 90021 | Picnicware mfg – plastic | 19120 |

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| Picture framing service | 42799 | Polish mfg | 18510 | and secondary school | 80210 |
| Pies, pastries, sausage rolls mfg | 11720 | Political party operation | 95599 | Printed circuits board mfg | 24290 |
| Pig farming | 01920 | Pollution monitoring service | 69250 | Printing | 16110 |
| Pig iron mfg | 21100 | Pool cleaning equipment wholesaling | 37390 | Printing machinery or equipment mfg | 24690 |
| Pillow or cushion mfg | 13330 | Port services nec | 52190 | Printing machinery or equipment wholesaling | 34190 |
| Pilotage service | 52190 | Portable toilet building mfg – plastic | 19120 | Printing services | 16120 |
| Pineapple growing | 01390 | Portfolio investment management services | 64190 | Private boys' school operation – combined primary/secondary school | 80230 |
| Pipe fittings mfg – non-ferrous metal | 22990 | Portrait photography services | 69910 | Private boys' school operation – primary school only | 80210 |
| Pipeline engineering service | 69230 | Possum hunting and trapping | 04200 | Private boys' school operation – secondary school only | 80220 |
| Pipeline operation | 50210 | Post office operation | 51010 | Private girls' school operation – combined primary/secondary school | 80230 |
| Pipelines construction | 31099 | Postal agency operation | 51010 | Private girls' school operation – primary school only | 80210 |
| Pipes and tubes mfg – aluminium | 21420 | Postcards retailing | 42799 | Private girls' school operation – secondary school only | 80220 |
| Pipes and tubes mfg – non-ferrous metal – except aluminium | 21490 | Posts or poles mfg – concrete | 20340 | Private hotel operation – short-term accommodation | 44000 |
| Pipes and tubes mfg – steel | 21220 | Potato crisp mfg | 11910 | Private households employing staff | 96010 |
| Pipes mfg – ceramic – except vitreous china or porcelain | 20290 | Potato crisps wholesaling | 36090 | Private school operation – combined primary/secondary school | 80230 |
| Pipes mfg – concrete | 20340 | Potato growing | 01230 | Private school operation – primary school only | 80210 |
| Pipes mfg – plastic | 19120 | Pottery goods mfg – ornamental | 20290 | Private school operation – secondary school only | 80220 |
| Pipes or pipe fittings – vitreous china or porcelain mfg | 20290 | Poultry farming – for eggs | 01720 | Product design service | 69230 |
| Pizza take away – retailing | 45120 | Poultry farming – for meat | 01710 | Professional associations | 95510 |
| Plant hiring or leasing | 66390 | Poultry feed mfg – prepared | 11920 | Professional equipment wholesaling | 34910 |
| Plants, garden – retailing | 42320 | Poultry hatchery operation – egg breeds | 01720 | Project management – house construction | 30110 |
| Plaster board mfg | 20320 | Poultry hatchery operation – meat breeds | 01710 | Project management – non-residential building construction | 30200 |
| Plaster products mfg – except dental or medical plasters | 20320 | Poultry meat mfg | 11120 | Prosthetic products mfg | 24120 |
| Plasterboard fixing or finishing | 32410 | Poultry packing | 11120 | Prosthodontist | 85310 |
| Plasterers | 32410 | Poultry retailing – fresh | 41213 | Prostitution service | 95340 |
| Plastic foam products mfg | 19130 | Poultry wholesaling | 36020 | Protection service | 77120 |
| Plastic injection moulded product mfg | 19120 | Powder coating of metallic products | 22930 | Protective clothing retailing | 42510 |
| Plastic raw material mfg | 18120 | Power saws mfg – woodworking or metalworking | 24630 | Psychiatric hospital | 84020 |
| Plastic recycling | 29220 | Power station turbine mfg | 24990 | Psychiatrist | 85125 |
| Plastic surgeon | 85129 | Power tool demonstration | 72990 | Psychologist | 85399 |
| Plate glass mfg | 20100 | Pram and trolley hire | 66390 | Psychotherapist | 85399 |
| Plate mfg – aluminium | 21420 | Prawn fishing | 04120 | Pub operation – mainly drinking place | 45200 |
| Plate mfg – non-ferrous metal – except aluminium | 21490 | Precious metals scrap dealing | 33221 | Public affairs consultant | 69629 |
| Platemaking film service | 16120 | Precious metals wholesaling | 37320 | Public boys' school operation – combined primary/secondary school | 80230 |
| Platwork nec | 22990 | Prefabricated bus shelter mfg – concrete | 20340 | Public boys' school operation – primary school only | 80210 |
| Playground equipment wholesaling | 37340 | Prefabricated bus shelter mfg – metal | 22220 | Public boys' school operation – secondary school only | 80220 |
| Playhouse operation | 90030 | Prefabricated bus shelter mfg – wooden | 14910 | Public girls' school operation – combined primary/secondary school | 80230 |
| Playwright | 90029 | Prefabricated furniture mfg – wooden | 25110 | Public girls' school operation – primary school only | 80210 |
| Plum or prune growing | 01350 | Prefabricated garage mfg – metal | 22220 | Public girls' school operation – secondary school only | 80220 |
| Plum pudding mfg | 11720 | Prefabricated kit home mfg – metal | 22220 | Public opinion research service | 69500 |
| Plumbers' fittings wholesaling | 33320 | Prefabricated portable toilet mfg – metal | 22220 | Public relations counselling service | 69629 |
| Plumbing – except marine | 32310 | Prefabricated shed mfg – metal | 22220 | | |
| Plywood mfg | 14930 | Prefabricated sheds mfg – wooden | 14910 | | |
| Pneumatic tools mfg nec | 24630 | Prefabricated transportable home mfg – metal | 22220 | | |
| Pocket calculators retailing – electronic | 42210 | Pre-prepared meals mfg nec | 11910 | | |
| Podiatry service | 85399 | Pre-school centre operation – except child minding centre | 80100 | | |
| Poet | 90029 | Primary and secondary school operation – combined | 80230 | | |
| Poker machine – electronic maintenance | 94220 | Primary school operation – except combined primary | | | |
| Poker machine – electronic mfg | 24290 | | | | |
| Poker machines or parts mfg | 24690 | | | | |
| Police services – government | 77110 | | | | |

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|--|-------|--|-------|--|-------|
| Public school operation – combined primary/secondary school | 80230 | Real estate agency service | 67200 | Restaurant vat and cooker cleaning services | 73110 |
| Public school operation – primary school only | 80210 | Real estate auctioning service | 67200 | Retailing nec | 42799 |
| Public school operation – secondary school only | 80220 | Real estate body corporate management service | 67200 | Rheumatologist | 85129 |
| Public trading trust operation – assessed as companies | 62400 | Real estate broking service | 67200 | Rice growing | 01460 |
| Pulpwood cutting – forest | 03020 | Real estate management service | 67200 | Rice mfg | 11610 |
| Pumping station operation – sewerage | 28120 | Real estate rental agency service | 67200 | Rice preparations mfg – canned | 11400 |
| Pumping station operation – water supply | 28110 | Real estate title transfer service – other than by units of qualified legal practitioners | 67200 | Rice preparations mfg nec | 11990 |
| Pumps mfg | 24510 | Recorded media mfg and publishing | 16200 | Rice wholesaling – milled or polished | 36090 |
| Puppet show operation | 90010 | Recorded media mfg and publishing nec | 16200 | Riding school operation | 82110 |
| Pyrotechnic goods mfg nec | 18920 | Recorded music retailing | 42420 | River works construction | 31099 |
| Q | | Records – phonograph – mfg or publishing | 16200 | Road construction, repair or sealing | 31010 |
| Quantity surveying service | 69230 | Recreation ground operation – except sporting | 89220 | Road freight transport service | 46100 |
| Quartz quarrying nec | 09909 | Recycling – auto parts | 35050 | Road passenger transport nec | 46239 |
| R | | Recycling of cans, metal waste and scrap | 29220 | Road sweeping – cleaning services | 73110 |
| Rabbit farming | 01990 | Recycling of glass, plastic bottles, etc | 29220 | Roadside and nature strip grass mowing or slashing service | 73130 |
| Rabbit hunting or trapping | 04200 | Recycling of other non-metal waste and scrap | 29220 | Rock lobster fishing | 04111 |
| Rabbit meat wholesaling | 36020 | Referee, umpire – professional | 91125 | Rockery work | 32910 |
| Race course or track operation – horse or dog | 91210 | Reforestation services | 05100 | Rocks gathering – ornamental | 09110 |
| Race course or track operation (except dog or horse) | 91139 | Refrigeration equipment installation | 32330 | Roller shutters mfg – aluminium | 22230 |
| Race horse training | 91292 | Refrigeration equipment mfg – commercial or industrial | 24410 | Roller shutters mfg – metal – except aluminium | 22290 |
| Racing information service | 95399 | Refrigeration equipment wholesaling – commercial | 34940 | Roof components mfg – concrete | 20340 |
| Racing kennels operation | 91291 | Refrigerators mfg | 24410 | Roof decking mfg – steel | 21100 |
| Racing stables operation | 91292 | Refrigerators repairing – household electric | 94210 | Roof racks mfg | 23190 |
| Radar equipment mfg | 24190 | Refrigerators retailing – household | 42210 | Roof tiles mfg – concrete | 20340 |
| Radiators mfg | 23190 | Regulatory services | 77200 | Roof tiles mfg – terracotta or clay | 20290 |
| Radio broadcast studio equipment mfg | 24220 | Religious goods retailing | 42799 | Roof tiling | 32230 |
| Radio or television parts wholesaling | 34940 | Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries | 95400 | Roof trusses fixing – wooden | 32420 |
| Radio relay station operation | 58020 | Renting or leasing of non-residential buildings (except as owner or leaseholder) | 67200 | Roof trusses mfg – prefabricated steel | 22210 |
| Radio remote control equipment mfg | 24190 | Renting or leasing of non-residential buildings as owner or leaseholder | 67120 | Roof trusses mfg – wooden | 14920 |
| Radio service | 56100 | Renting or leasing of non-residential property (except as owner or leaseholder) | 67200 | Roofing materials installation – except insulation materials | 32230 |
| Radio station operation | 56100 | Renting or leasing of non-residential property as owner or leaseholder | 67120 | Roofing materials wholesaling | 33390 |
| Radio telephone service | 58020 | Repair service – including computer peripherals | 94220 | Roofing mfg – bitumen or asphalt | 17090 |
| Radio transceivers mfg – transmitters | 24220 | Repairing household electrical appliances | 94210 | Rope mfg | 13320 |
| Radiographer | 85203 | Repairing household non-electrical and personal goods nec | 94990 | Rope wholesaling | 37110 |
| Radiologist | 85203 | Research school operation – university | 81020 | Rubber products mfg nec | 19200 |
| Radiology services | 85203 | Residential care for the aged operation | 86012 | Rubber recycling | 29220 |
| Radios mfg | 24290 | Residential refuge operation | 86090 | Rubbish and waste removal | 29110 |
| Radios repairing – except car radios | 94210 | Restaurant operation | 45110 | Rubbish dump or tip operation | 29210 |
| Radios retailing – except car radios | 42210 | | | Rugs mfg – animal | 13330 |
| Radios wholesaling | 34940 | | | Rust proofing – automotive | 94129 |
| Railway operation – by historical railway societies or as a tourist attraction | 50100 | | | S | |
| Railway rolling stock mfg and repair | 23930 | | | Saddles mfg | 13200 |
| Railway sleepers mfg – concrete | 20340 | | | Safes or vaults installation | 32390 |
| Railway station operation | 52999 | | | Safes or vaults mfg | 22990 |
| Razors or razor blades mfg – except power operated | 22990 | | | Safety glass mfg | 20100 |
| Ready mixed concrete mfg – except dry mix | 20330 | | | Safflower growing | 01490 |
| | | | | Sail cloth wholesaling | 37110 |
| | | | | Sailboards mfg | 25920 |
| | | | | Sailboat mfg | 23920 |
| | | | | Sailing or nautical accessories retailing | 42450 |
| | | | | Sailing school operation | 82110 |

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| Sails mfg | 13330 | or power operated | 22990 | Sewing machines mfg – industrial | 24690 |
| Sales advisory service | 69629 | Screws mfg – metal | 22920 | Sewing machines wholesaling – household | 34940 |
| Salmon farming (caged) | 02020 | Scuba diving school | 82110 | Shade houses (metal) mfg – prefabricated | 22220 |
| Salmon farming (pond or tank) | 02039 | Sculptor | 90029 | Share registry operation | 64190 |
| Salt harvesting | 09909 | Seafood processing | 11200 | Shearing services | 05220 |
| Salt mfg – cooking or table | 11990 | Seafoods mfg – canned | 11200 | Sheds mfg – prefabricated metal | 22220 |
| Salt refining – except cooking or table salt | 18130 | Seafoods mfg – preserved | 11200 | Sheep and beef cattle farming | 01440 |
| Saltwater crayfish farming or breeding | 02031 | Seafoods retailing – fresh | 41212 | Sheep farming | 01410 |
| Salvage service – marine | 52190 | Seafoods wholesaling – canned | 36090 | Sheep farming and cereal grains growing | 01450 |
| Samples distribution service | 69400 | Seafoods wholesaling – fresh or frozen | 36040 | Sheet metal products mfg nec | 22400 |
| Sand dealing | 33390 | Seasonings mfg – food | 11990 | Sheet mfg – aluminium | 21420 |
| Sand mining – mineral | 08050 | Seat covers mfg – textile | 13330 | Sheet mfg – non-ferrous metal – except aluminium | 21490 |
| Sand or other abrasive blasting of building exteriors | 32990 | Seat-belts mfg | 23190 | Sheet music publishing | 55210 |
| Sand quarrying, washing or screening | 09110 | Seats mfg – upholstered | 25110 | Ship charter, lease or rental | 48100 |
| Sandals mfg | 13520 | Seaweed – algae harvesting | 04192 | Ship charter, lease or rental – with crew for freight transport | 48100 |
| Sandstone quarrying | 09190 | Second-hand books retailing | 42733 | Ship leasing | 66190 |
| Sanitary disposal service | 29210 | Second-hand clothes retailing | 42733 | Ship loading or unloading service | 52110 |
| Sanitary engineering service | 69230 | Second-hand furniture retailing or auctioning – except pawnbrokers | 42733 | Ship management service for coastal sea transport | 48100 |
| Sanitary napkins mfg | 15240 | Second-hand goods retailing – except motor vehicles, pawnbrokers | 42733 | Ship management service for international sea transport | 48100 |
| Sanitary ware mfg – iron or steel | 22400 | Second-hand goods wholesaling nec | 37390 | Ship mooring service | 52120 |
| Sanitary ware mfg – vitreous china or porcelain | 20290 | Second-hand jewellery retailing – except pawnbrokers | 42733 | Ship registration service | 52190 |
| Satellite communications service | 58020 | Second-hand motor vehicle parts dealing | 35050 | Ship repairing | 23910 |
| Sauces mfg | 11400 | Secondary school or college operation | 80220 | Ship wrecking | 23910 |
| Sausages mfg – except canned | 11130 | Secretarial service | 72910 | Shipbuilding | 23910 |
| Sausages wholesaling | 36020 | Security door mfg – metal | 22290 | Shipping agency service | 52190 |
| Savings bank operation | 62210 | Security service | 77120 | Ships agency service | 52190 |
| Sawmill operation | 14110 | Security systems – installation | 32340 | Ships, boats hull cleaning | 23910 |
| Saws mfg – power – food processing | 24690 | Security valuation service | 64190 | Shire administration | 75300 |
| Saws mfg – power nec | 24990 | Seed cleaning or grading | 05290 | Shock absorbers mfg | 23190 |
| Scaffolding construction | 32990 | Seed growing nec | 01590 | Shoes mfg | 13520 |
| Scaffolding mfg – prefabricated steel | 22210 | Seedling growing nec (outdoors) | 01120 | Shoes retailing | 42520 |
| School – combined primary and secondary | 80230 | Seedling growing nec (under cover) | 01110 | Shop fittings mfg – built-in timber display cabinets (factory built) | 14920 |
| School – primary school | 80210 | Seedlings retailing | 42320 | Shop fittings mfg – freestanding timber display cabinets (factory built) | 25110 |
| School bus service | 46220 | Seeds retailing – garden | 42320 | Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication) | 32420 |
| School, high school – secondary | 80220 | Seeds wholesaling – farm or garden | 33190 | Shop fronts mfg, installation – aluminium | 22230 |
| Scientific equipment wholesaling | 34910 | Seeds, flower, growing (outdoors) | 01150 | Shop fronts mfg, installation – metal – except aluminium | 22290 |
| Scientific glassware mfg | 20100 | Seeds, flower, growing (under cover) | 01140 | Shopping trolley collection service | 72990 |
| Scientific instruments or equipment mfg nec | 24190 | Seismic survey data analysis service | 69250 | Shopping trolley repair and maintenance | 94290 |
| Scientific or technical services nec | 69250 | Seismic surveying service | 69220 | Shopping trolleys mfg | 22910 |
| Scientific research institution operation – except university | 69100 | Self-raising flour mfg | 11610 | Shower screens mfg – aluminium framed | 22230 |
| Scissors mfg – except electric | 22990 | Self-service laundry operation | 95310 | Shrubs or trees retailing | 42320 |
| Scrap metal merchants | 33221 | Septic tank installation | 32310 | Shutters mfg – aluminium | 22230 |
| Screen doors mfg – aluminium | 22230 | Septic tank service | 29210 | Shutters mfg – metal – except aluminium | 22290 |
| Screen doors mfg – metal – except aluminium | 22290 | Service station operation | 40000 | | |
| Screen printing | 16110 | Services to the arts nec | 90029 | | |
| Screen printing positive mfg | 16120 | Set designing service | 90029 | | |
| Screening mfg – wire | 22910 | Sewerage or stormwater drainage systems construction | 31099 | | |
| Screens – window – wholesaling | 33390 | Sewerage system operation | 28120 | | |
| Screwdrivers mfg – including bits or blades – except pneumatic | | Sewing machines (household) repairing | 94210 | | |
| | | Sewing machines (industrial) repairing | 94290 | | |
| | | Sewing machines mfg – household | 24490 | | |

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|--|-------|---|-------|---|-------|
| Signalling equipment, electrical mfg nec | 24190 | Solar water heating systems mfg | 24520 | Sports ticket agency operation | 72990 |
| Signs mfg – electric | 24320 | Solarium – sun tanning operation | 95110 | Sportsperson nec – professional | 91126 |
| Signwriting | 69240 | Solicitor | 69310 | Spray painting – motor body | 94129 |
| Silicone mfg | 18120 | Songwriter | 90029 | Spray painting of buildings or other structures | 32440 |
| Silver ore mining | 08070 | Sorghum growing – except forage sorghum | 01490 | Spring mfg | 22910 |
| Silver plating | 22930 | Sound archive service | 60100 | Squash court operation | 91131 |
| Silver smelting, refining | 21330 | Sound recording equipment mfg | 24290 | Squid jigging | 04130 |
| Silver–lead bullion mfg | 21330 | Sound recording or reproducing equipment – industrial – wholesaling | 34940 | Stage management operation | 90029 |
| Silver–lead–zinc ore mining | 08070 | Sound recording studio operation | 55220 | Stainless steel mfg | 21100 |
| Silverware mfg | 25910 | Sound reproducing equipment – household – hiring | 66390 | Stairs or staircases mfg – prefabricated metal – except aluminium | 22290 |
| Silverware retailing | 42130 | Sound reproducing equipment – household – retailing | 42210 | Stamp dealing – except pawnbrokers | 42733 |
| Skateboards mfg | 25920 | Sound reproducing equipment – household – wholesaling | 34940 | Stamp pads mfg | 25990 |
| Skating rink operation | 91139 | Soup mfg | 11400 | Starter motors mfg | 23130 |
| Ski equipment hire | 66390 | Souvenirs retailing | 42799 | State government administration | 75200 |
| Ski equipment mfg | 25920 | Soybean growing | 01490 | Stationery retailing | 42720 |
| Ski equipment retailing | 42410 | Spa pool and hot tub mfg | 19120 | Stationery wholesaling | 37360 |
| Ski equipment wholesaling | 37340 | Spa pool and hot tub retailing | 42791 | Stationery, paper, printing | 16110 |
| Ski-lodge operation | 44000 | Spa pool and hot tub wholesaling | 33390 | Steam-cleaning of building exteriors | 32990 |
| Skin diving equipment mfg | 25920 | Space heaters mfg – household | 24490 | Steel alloys mfg | 21100 |
| Skin diving equipment retailing | 42410 | Space heating systems mfg – commercial or industrial | 24520 | Steel wire safety screens mfg | 22910 |
| Skin diving equipment wholesaling | 37340 | Spaghetti mfg – canned | 11400 | Stevedoring | 52110 |
| Skins wholesaling | 33190 | Spark plugs mfg | 23130 | Stockbroking or trading | 64110 |
| Ski-tow operation | 50290 | Sparkling wines mfg | 12140 | Stockings mfg | 13400 |
| Skylights mfg – aluminium | 22230 | Spaying service | 69700 | Stone – cutting, dressing, polishing or shaping | 20900 |
| Skylights mfg – metal – except aluminium | 22290 | Special school operation | 80240 | Stone quarrying | 09190 |
| Slate flooring installation | 32430 | Specialised foods retailing nec | 41290 | Stoneware mfg – table or kitchen | 20290 |
| Slate quarrying | 09190 | Specialist medical clinic operation | 85122 | Stonework on construction projects | 32220 |
| Sleeping bags mfg | 13330 | Specialist medical practitioner nec | 85129 | Storage service – grain | 53010 |
| Sleepwear mfg – except knitted | 13510 | Spectacle frames mfg | 24110 | Storage service nec | 53090 |
| Sleepwear mfg – knitted | 13400 | Spectacle lens grinding | 24110 | Storage tanks erection – metal | 32240 |
| Smallgoods mfg | 11130 | Spectacles dispensing | 85320 | Storage tanks, metal plate mfg | 22310 |
| Smallgoods retailing | 41290 | Speech therapy service | 85399 | Stoves – household – retailing | 42210 |
| Smallgoods wholesaling | 36020 | Speedway operation | 91139 | Stoves mfg – household | 24410 |
| Smash repairing | 94129 | Spices mfg | 11990 | Stoves or heaters – household – wholesaling | 34940 |
| Smoke detectors – installation | 32340 | Spirits-based mixed drinks mfg | 12130 | Stoves or heaters – household electric – repairing | 94210 |
| Snake catching | 04200 | Spirits, potable mfg nec | 12130 | Stoves or heaters hiring | 66390 |
| Snake farming | 01990 | Sport and physical recreation clubs nec | 91129 | Strawberry growing | 01330 |
| Soap mfg | 18510 | Sporting club or association – except hospitality | 91140 | Street photography service | 69910 |
| Soap wholesaling | 37200 | Sporting equipment hiring | 66390 | Street sweeping – cleaning services | 73110 |
| Social sciences – economics, psychology, sociology research activities | 69100 | Sporting equipment retailing – except clothing or footwear | 42410 | String mfg | 13320 |
| Socks mfg | 13400 | Sporting goods wholesaling – except clothing or footwear | 37340 | Structural fitting mfg – wooden | 14920 |
| Soft drinks mfg | 12110 | Sporting machinery mfg nec | 24990 | Structural steel erection | 32240 |
| Soft drinks retailing | 45120 | Sports administration service | 91140 | Stud beef cattle breeding or farming | 01420 |
| Soft drinks wholesaling | 36090 | Sports coaching service | 82110 | Stud dairy cattle breeding or farming | 01600 |
| Soft furnishings mfg | 13330 | Sports fields construction | 31099 | Stud farm operation – horses | 01910 |
| Soft furnishings retailing | 42140 | Sports goods mfg nec | 25920 | Student residences operation – except boarding schools | 44000 |
| Soft furnishings wholesaling | 37110 | Sports ground operation nec | 91139 | Studio photography service | 69910 |
| Software development services nec | 70000 | | | Submarine constructing | 23910 |
| Software production service | 70000 | | | Sugar beet growing | 01230 |
| Software publishing | 54200 | | | Sugar cane growing | 01510 |
| Solar hot water systems installation | 32310 | | | | |
| Solar pool equipment and supplies retailing | 42791 | | | | |

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|---|-------|--|-------|--|-------|
| Sugar mfg | 11810 | Tavern operation – mainly drinking place | 45200 | Testing or assay service | 69250 |
| Sugar wholesaling – raw | 33190 | Tax agent | 69320 | Textile printing | 13340 |
| Suitcases mfg | 13200 | Taxi cab management service | 46231 | Textile products mfg nec | 13340 |
| Suits mfg – men's or boys' | 13510 | Taxi cab plate leasing | 66400 | Textile working machinery mfg | 24690 |
| Suits mfg – women's or girls' | 13510 | Taxi cab service | 46231 | Textile working machinery or equipment wholesaling | 34190 |
| Sun tanning salon operation | 95110 | Taxi driver | 52991 | Textiles wholesaling nec | 37110 |
| Sunflower growing | 01490 | Taxi meters mfg | 24190 | Theatre lighting service | 90029 |
| Sunglass mfg | 24110 | Taxi radio base operation – except for taxi trucks | 52999 | Theatre operation – except motion picture theatre | 90030 |
| Sunscreen preparation mfg | 18520 | Taxi truck service | 46100 | Theatre restaurant operation | 90010 |
| Superannuation fund management service – on a fee or commission basis | 64190 | Tea mfg | 11990 | Theatre ticket agency operation | 72990 |
| Superannuation fund operation – separately constituted | 63300 | Tea wholesaling | 36090 | Theatrical company operation | 90010 |
| Supermarket trolley collection service | 72990 | Teachers college operation nec | 82120 | Theological college or seminary operation | 81019 |
| Supermarket trolley repair and maintenance | 94290 | Technical and further education college operation | 81019 | Therapeutic massage service | 85391 |
| Surfboards mfg | 25920 | Technical college operation | 81019 | Thermographic testing services | 69250 |
| Surgeon nec – medical | 85129 | Technology research activities | 69100 | Third-party insurance | 63220 |
| Surgical equipment mfg | 24120 | Telecommunications cable mfg | 24310 | Thongs mfg – rubber | 13520 |
| Surveillance systems installation | 32340 | Telecommunications equipment mfg | 24220 | Thoracic specialist | 85129 |
| Surveying instruments mfg | 24190 | Telecommunications service | 58010 | Ticket selling – for non-resident airlines | 72200 |
| Surveying service | 69220 | Telephone answering service | 72940 | Ticket writing | 69240 |
| Sushi and sashimi mfg | 11990 | Telephone cleaning service | 73110 | Ties mfg | 13510 |
| Suspension components mfg | 23190 | Telephone equipment mfg | 24220 | Tights mfg | 13400 |
| Swimming pool chemicals retailing | 42791 | Telephone exchange operation | 58010 | Tiles – floor – retailing | 42120 |
| Swimming pool cleaning service | 73110 | Telephone or telegraph equipment wholesaling | 34930 | Tiles mfg – acoustic, plaster | 20320 |
| Swimming pool operation | 91139 | Telephone retailing including mobile phones | 42210 | Tiles mfg – ceramic | 20290 |
| Swimming pool retailing | 42791 | Telephone service | 58010 | Tiles mfg – concrete | 20340 |
| Swimming pool shells mfg | 19190 | Telephone switching equipment mfg | 24220 | Tiles mfg – plaster | 20320 |
| Swimming pools construction – above ground | 32990 | Teleprinter service | 58010 | Tiles mfg – rubber | 19200 |
| Swimming pools construction – concrete or fibre glass – below ground | 31091 | Television antennae installing | 32320 | Tiles mfg – sheet metal | 22400 |
| Swimming pools wholesaling – fibreglass – below ground | 33390 | Television antennae mfg | 24220 | Tiles mfg – terracotta | 20290 |
| Swimming school operation | 82110 | Television antennae retailing | 42210 | Tiles wholesaling – except non-ceramic floor tiles | 33390 |
| Swimwear mfg | 13510 | Television film or tape production | 55110 | Tiling services – floor and wall | 32430 |
| Synthetic rubber and resin mfg | 18210 | Television hiring | 66390 | Tiling services – roof | 32230 |
| Syrups mfg – chocolate, caramel or vanilla | 12110 | Television or radio transmitting towers construction | 31099 | Timber dealing – except firewood | 33310 |
| Systems analysis service | 70000 | Television receiving sets mfg | 24290 | Timber hewing – forest | 03020 |
| | | Television relay station operation | 58020 | Timber mfg – building, dressed | 14130 |
| | | Television service | 56210 | Timber mfg – rough sawn | 14110 |
| | | Television sets repairing | 94210 | Timber plantation maintenance | 05100 |
| | | Television sets retailing | 42210 | Timeshare apartment management service | 67200 |
| | | Television sets wholesaling | 34940 | Tin ore mining | 08090 |
| | | Television station operation | 56210 | Tin smelting | 21390 |
| | | Television studio equipment mfg | 24220 | Tinplate sheet or strip mfg | 21100 |
| | | Telex service | 58010 | Tissue or sanitary papers mfg | 15240 |
| | | Temporary labour hire | 72120 | Title searching service | 69310 |
| | | Tennis coaching | 82110 | Tobacco farming | 01590 |
| | | Tennis court operation | 91131 | Tobacco leaf wholesaling | 33190 |
| | | Tenpin bowling centres | 91139 | Tobacco mfg | 12200 |
| | | Tents mfg | 13330 | Tobacco products retailing | 42799 |
| | | Tents wholesaling | 37110 | Tobacco products wholesaling | 36062 |
| | | Terminating building society operation | 62300 | Toilet cisterns mfg – vitreous china or porcelain | 20290 |
| | | Terracotta construction goods mfg | 20290 | Toilet paper rolls mfg | 15240 |
| | | Terracotta ware mfg nec | 20290 | | |

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| Toiletries retailing – direct selling | 43101 | Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding | 94199 | Underfelt mfg | 13340 |
| Toiletries retailing – except chemist shops, pharmacies and direct sellers | 42712 | Transmissions mfg | 23190 | Undertaking | 95200 |
| Toiletries wholesaling | 37200 | Transport container repair or refurbishing | 52999 | Underwear mfg | 13510 |
| Toll bridge operation | 52999 | Transport equipment mfg nec | 23990 | Undifferentiated goods-producing activities of private households for own use | 96020 |
| Toll road operation | 52999 | Transport operation nec | 50290 | Undifferentiated service-producing activities of private households for own use | 96030 |
| Tomato growing (outdoors) | 01230 | Transportable home mfg (wooden) | 14910 | Uniforms mfg – men's or boys' | 13510 |
| Tomato growing (under cover) | 01220 | Travel agency service | 72200 | Uniforms mfg – women's or girls' | 13510 |
| Tool boxes mfg – sheet metal | 22390 | Travel goods retailing | 42799 | Unisex clothing mfg | 13510 |
| Tools, household, retailing | 42310 | Travel insurance provision | 63220 | Unit trust – corporate operation, assessed as companies | 62400 |
| Toothbrushes mfg | 25990 | Trawling for fin fish | 04140 | Unit trust – public trading operation, assessed as companies | 62400 |
| Toothpaste mfg | 18510 | Tree cutting or felling – forest | 03020 | Unit trust operation – except corporate and public trading trusts | 62400 |
| Totalisator agency operation | 92092 | Tree pruning – forest | 05100 | University operation | 81020 |
| Tour guide service | 72200 | Tree thinning – forest | 05100 | Uranium ore mining | 08090 |
| Tour retailing service | 72200 | Trees or shrubs, potted – wholesaling | 33190 | Urologist | 85129 |
| Tourism development consultancy service | 69629 | Trench digging | 32120 | | |
| Tourist bureau service | 72990 | Trotting gigs mfg | 23990 | | |
| Tourist caves operation | 89220 | Trout farming (caged) | 02020 | | |
| Tourist coach service – long distance | 46210 | Trout farming (pond or tank) | 02039 | | |
| Tourist coach service – short distance | 50100 | Truck body mfg | 23120 | | |
| Tourist information centre operation | 72990 | Truck driver training | 82199 | | |
| Towbar fitting services | 94199 | Truck hire service – with driver | 46100 | | |
| Towboat operation | 52190 | Truck leasing, hiring or renting | 66190 | | |
| Towing service, motor vehicle | 46100 | Trucks wholesaling | 35020 | | |
| Town planning service | 69210 | Trusses or joists erection – steel | 32240 | | |
| Toy library (non-welfare service) | 66390 | Trustee service | 64190 | | |
| Toy library (welfare service) | 87900 | Tubes mfg – pneumatic | 19140 | | |
| Toys mfg | 25920 | Tubing mfg – flexible metal | 22990 | | |
| Toys retailing | 42430 | Tubing mfg – glass | 20100 | | |
| Toys wholesaling | 37340 | Tugboat operation | 52190 | | |
| Tractors mfg – agricultural – except crawler tractors | 24610 | Tunnels construction | 31099 | | |
| Tractors mfg – for construction or earthmoving purposes | 24620 | Turf growing | 01130 | | |
| Tractors mfg nec | 24910 | Turkey farming | 01710 | | |
| Trade association operation – except trade union | 95510 | Turkish bath operation | 95399 | | |
| Trade commission operation – foreign government | 75520 | Tutoring service – academic | 82199 | | |
| Trade union operation | 95520 | Typesetting and composing service | 16120 | | |
| Trading bank operation | 62210 | Typewriters or typewriter attachments mfg | 24219 | | |
| Traffic engineering service | 69230 | Typing service | 72920 | | |
| Traffic signals mfg – electrical | 24190 | Tyre retreading or recapping | 19140 | | |
| Trailer and other motor vehicle wholesaling | 35030 | Tyre retreading or repairing machinery mfg | 24690 | | |
| Trailer hiring | 66190 | Tyre wholesaling – motor vehicles – except motor cycles | 35040 | | |
| Trailer mfg | 23120 | Tyres mfg | 19140 | | |
| Trailers dealing – boat | 42450 | Tyres or tubes for motor vehicle – retailing | 39220 | | |
| Trailers dealing – except boat | 39130 | Tyres or tubes for motor vehicle, repairing – except retreading | 19140 | | |
| Tram mfg | 23930 | Tyres or tubes wholesaling | 35040 | | |
| Tramway passenger transport service | 46220 | | | | |
| Transformers mfg | 24390 | | | | |
| Transistors mfg | 24290 | | | | |
| Translation service | 69990 | | | | |
| Transmission equipment mfg – electricity | 24390 | | | | |

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|--|-------|--|-------|--|-------|
| Veterinary hospitals | 69700 | Water mattress mfg | 25130 | Window frames or sashes mfg – metal – except aluminium | 22290 |
| Veterinary instruments mfg | 24120 | Water purification equipment wholesaling | 34190 | Window glass mfg | 20100 |
| Veterinary pharmaceutical and medicinal product mfg | 18420 | Water ski equipment hire | 66390 | Window installation | 32450 |
| Veterinary surgeon | 69700 | Water ski equipment mfg | 25920 | Window insulation fixing | 32450 |
| Video cameras retailing | 42210 | Water ski equipment retailing | 42410 | Window or door fittings mfg – metal | 22990 |
| Video cassette retailing | 42420 | Water ski equipment wholesaling | 37340 | Window screens mfg – aluminium | 22230 |
| Video filming | 69910 | Water supply system operation | 28110 | Window screens mfg – metal – except aluminium | 22290 |
| Video recorder mfg | 24290 | Water tank construction – except of structural steel | 31099 | Windows – aluminium framed mfg – complete with glass | 22230 |
| Video recorder or equipment hiring | 66390 | Water taxi service | 48200 | Windscreen glass mfg | 20100 |
| Video surveillance systems installation | 32340 | Water treatment equipment mfg – except household | 24990 | Windscreen repairing | 94121 |
| Video tapes and games hiring to general public | 66320 | Water treatment equipment mfg – household | 24490 | Wine and spirit merchants – retail | 41230 |
| Video tapes leasing – excluding hire to the public by video hire outlets | 55120 | Waterproofing of buildings | 32990 | Wine bar operation – mainly drinking place | 45200 |
| Video tapes, pre-recorded mfg or publishing | 16200 | Website development | 70000 | Wine mfg | 12140 |
| Vine stock nursery operation (outdoors) | 01120 | Weed control service | 73120 | Wire mesh or netting mfg – except reinforcing mesh | 22910 |
| Vine stock nursery operation (under cover) | 01110 | Weedkiller mfg | 18320 | Wire mfg – aluminium | 21420 |
| Vineyard operation | 01310 | Weighing machinery mfg | 24990 | Wire mfg – non-ferrous metal – except aluminium | 21490 |
| Visual display units mfg | 24211 | Weighing machinery wholesaling nec | 34990 | Wire or cable mfg – electric | 24310 |
| Vitamin product mfg | 18410 | Weight reducing service | 95120 | Wire products mfg nec | 22910 |
| Vitreous china goods mfg – except tiles | 20290 | Welding equipment mfg – electrical | 24390 | Women's hospital operation | 84010 |
| Vitreous enamelling | 22930 | Welding equipment wholesaling – electrical | 34940 | Women's wear retailing | 42510 |
| W | | Welding machinery or equipment wholesaling – non-electrical | 34190 | Wood products mfg nec | 14990 |
| Wall or ceiling boards mfg – plaster | 20320 | Welding nec | 22990 | Wood pulp mfg | 15100 |
| Wall or ceiling boards wholesaling | 33390 | Welding or cutting equipment mfg – gas | 24630 | Woodchip mfg | 14120 |
| Wall or floor tiles mfg – ceramic | 20290 | Welding rods mfg | 21390 | Woodworking hand tools mfg – except of wood, pneumatic or power operated | 22990 |
| Wall papering | 32440 | Welding work on construction projects | 32240 | Woodworking machinery mfg nec | 24630 |
| Wall tiling | 32430 | Welfare counselling service | 87900 | Woodworking machinery or equipment wholesaling | 34190 |
| Wallpaper retailing | 42310 | Welfare services for the elderly – except accommodation | 87900 | Woodworking tools wholesaling | 33390 |
| Wallpaper wholesaling | 33390 | Wet suits mfg | 13510 | Wool broking – wholesaling | 38000 |
| Wallpapers mfg | 15290 | Whale watching tours – coastal waters | 50100 | Wool classing – except reclassing or bulk classing | 05290 |
| Walnut growing | 01390 | Wharf facility leasing | 52120 | Wool growing | 01410 |
| Warehousing nec | 53090 | Wharf provision | 52120 | Wool mfg – carded or combed | 13110 |
| Wash basins mfg – vitreous china or porcelain | 20290 | Wheat growing | 01490 | Wool reclassing or bulk classing | 05290 |
| Washing machine hiring | 66390 | Wheel mfg | 23190 | Wool testing service | 69250 |
| Washing machines – household – mfg | 24410 | Wheelbarrows mfg | 23990 | Wool wholesaling | 33110 |
| Washing machines – household – retailing | 42210 | Wheelchairs mfg | 23990 | Word processing service | 72920 |
| Washing machines – household – wholesaling | 34940 | White water rafting tours – inland waters | 91390 | Work clothing retailing | 42510 |
| Washing machines – household electric – repairing | 94210 | Wholesale trade nec | 37390 | Workers compensation insurance | 63220 |
| Washing powder or liquid mfg | 18510 | Wigs mfg | 25990 | Workplace training | 81019 |
| Waste disposal services | 29210 | Wigs retailing | 42590 | Writer | 90029 |
| Waste paper transport – road | 46100 | Wilderness tour operation – mainly by four-wheel drive – with driver | 50100 | Writing materials retailing | 42720 |
| Watch or clock parts wholesaling | 37320 | Wildlife sanctuary operation | 89220 | X | |
| Watches mfg | 24190 | Winches mfg | 24910 | X-ray clinic operation | 85201 |
| Watches retailing | 42530 | Windmills mfg | 24610 | X-ray equipment mfg | 24190 |
| Watches wholesaling | 37320 | Window cleaning service | 73110 | Y | |
| Water coolers mfg | 24490 | Window curtain wall installation | 32450 | Yabby farming, pond or tank (except fishing) | 02039 |
| Water heaters mfg – industrial, commercial or household | 24520 | Window frame installation | 32450 | | |
| | | Window frames or sashes mfg – aluminium | 22230 | | |

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|------------------------------------|-------|---|-------|
| Yabby fishing (except farming) | 04199 | SPECIAL SECTION ASSESSMENTS | |
| Yacht broking | 43209 | Consolidation assessment – section 219 <i>Income Tax Assessment Act 1936</i> (ITAA 1936) | 99060 |
| Yacht constructing | 23920 | Control of non-residents' money – section 255 ITAA 1936 | 99070 |
| Yarns mfg – cotton, flax or silk | 13120 | Film and video tape royalties – section 136A ITAA 1936, derived by non-residents | 99030 |
| Yarns mfg – elastic or elastomeric | 13130 | Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 | 99050 |
| Yarns mfg – woollen | 13120 | Interest on bearer debentures | 99010 |
| Yarns retailing | 42140 | Non-resident insurance company – section 143 ITAA 1936 | 99040 |
| Yarns wholesaling | 37110 | Overseas ships freight – section 129 ITAA 1936 | 99020 |
| Yoghurt mfg | 11330 | NIL COMPANY TAX RETURNS | |
| Youth camp operation | 91390 | Non-taxable or Nil company tax returns – no income, expense or balance sheet data present | 98000 |
| Youth hostel operation | 44000 | ATO USE ONLY | |
| | | Private households employing staff – PAYG, FBT use only | 97000 |
| Z | | | |
| Zinc ore mining | 08070 | | |
| Zinc oxide mfg | 18130 | | |
| Zinc smelting or refining | 21330 | | |
| Zoological garden operation | 89210 | | |

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BUSINESS INDUSTRY CODES 2009

Numeric listing

| Code | Description of business activity | Code | Description of business activity | Code | Description of business activity |
|--|---|---|--|--------------------------------|--|
| AGRICULTURE, FORESTRY AND FISHING | | | | | |
| Nursery and floriculture production | | | | | |
| 01110 | Fruit tree nursery operation (under cover) | 01390 | Coconut growing | Poultry farming | |
| 01110 | Ornamental plant growing (under cover) | 01390 | Fig growing | 01710 | Chicken farming – for meat |
| 01110 | Seedling growing nec (under cover) | 01390 | Macadamia nut growing | 01710 | Duck farming |
| 01110 | Vine stock nursery operation (under cover) | 01390 | Mango growing | 01710 | Game bird farming |
| 01120 | Fruit tree nursery operation (outdoors) | 01390 | Passionfruit growing | 01710 | Goose farming |
| 01120 | Ornamental plant growing (outdoors) | 01390 | Pawpaw growing | 01710 | Poultry farming – for meat |
| 01120 | Seedling growing nec (outdoors) | 01390 | Pecan nut growing | 01710 | Poultry hatchery operation – meat breeds |
| 01120 | Vine stock nursery operation (outdoors) | 01390 | Pineapple growing | 01710 | Turkey farming |
| 01130 | Turf growing | 01390 | Walnut growing | 01720 | Egg farm operation |
| 01140 | Flower growing (under cover) | Sheep, beef cattle and grain farming | | 01720 | Poultry farming – for eggs |
| 01140 | Seeds, flower, growing (under cover) | 01410 | Agistment service (sheep) | 01720 | Poultry hatchery operation – egg breeds |
| 01150 | Flower growing (outdoors) | 01410 | Sheep farming | | |
| 01150 | Seeds, flower, growing (outdoors) | 01410 | Wool growing | Deer farming | |
| Mushroom and vegetable growing | | 01420 | Agistment service (cattle) | 01800 | Deer breeding, farming |
| 01210 | Mushroom growing | 01420 | Beef cattle farming | Other livestock farming | |
| 01220 | Herbs growing (under cover) | 01420 | Stud beef cattle breeding or farming | 01910 | Agistment service (horse) |
| 01220 | Tomato growing (under cover) | 01430 | Beef cattle feedlots (specialised) | 01910 | Horse breeding |
| 01220 | Vegetable and seed growing (under cover) | 01440 | Beef cattle and sheep farming | 01910 | Stud farm operation – horses |
| 01220 | Vegetables growing (except dry field peas or beans or soybeans or for fodder) (under cover) | 01440 | Sheep and beef cattle farming | 01920 | Pig farming |
| 01230 | Herbs growing (outdoors) | 01450 | Beef cattle farming and cereal grain growing | 01930 | Apiarist |
| 01230 | Melons growing | 01450 | Sheep farming and cereal grains growing | 01930 | Beekeeping |
| 01230 | Onions growing | 01460 | Rice growing | 01990 | Agistment service (goat) |
| 01230 | Potato growing | 01490 | Cereal grain growing | 01990 | Bird breeding – except poultry or game birds |
| 01230 | Sugar beet growing | 01490 | Grain, cereal growing | 01990 | Butterfly breeding |
| 01230 | Tomato growing (outdoors) | 01490 | Maize growing | 01990 | Cat breeding |
| 01230 | Vegetable and seed growing (outdoors) | 01490 | Oat growing | 01990 | Crocodile farming |
| 01230 | Vegetables growing (except dry field peas or beans or soybeans or for fodder) (outdoors) | 01490 | Oilseed growing | 01990 | Dog breeding |
| Fruit and tree nut growing | | 01490 | Safflower growing | 01990 | Fur skin animals farming |
| 01310 | Grapes growing | 01490 | Sorghum growing – except forage sorghum | 01990 | Goat farming |
| 01310 | Vineyard operation | 01490 | Soybean growing | 01990 | Livestock raising nec |
| 01320 | Kiwi fruit growing | 01490 | Sunflower growing | 01990 | Pet breeding |
| 01330 | Berry fruit growing | 01490 | Wheat growing | 01990 | Rabbit farming |
| 01330 | Strawberry growing | Other crop growing | | 01990 | Snake farming |
| 01340 | Apple growing | 01510 | Sugar cane growing | Aquaculture | |
| 01340 | Pears growing | 01520 | Cotton growing | 02011 | Oyster farming |
| 01350 | Apricot growing | 01590 | Coffee growing | 02019 | Aquaculture – except lobsters or oysters |
| 01350 | Cherry growing | 01590 | Drug plants growing | 02020 | Salmon farming (caged) |
| 01350 | Peach growing | 01590 | Fodder growing | 02020 | Trout farming (caged) |
| 01350 | Plum or prune growing | 01590 | Ginger growing | 02031 | Lobster farming |
| 01360 | Citrus fruit growing | 01590 | Hay growing | 02031 | Saltwater crayfish farming or breeding |
| 01370 | Olive growing | 01590 | Hops growing | 02039 | Crustacean breeding or farming – except lobsters |
| 01390 | Almond growing | 01590 | Lucerne growing | 02039 | Fish breeding or farming |
| 01390 | Avocado growing | 01590 | Peanut growing | 02039 | Fish hatchery operation |
| 01390 | Banana growing | 01590 | Seed growing nec | 02039 | Freshwater crayfish farming or breeding |
| | | 01590 | Tobacco farming | 02039 | Salmon farming (pond or tank) |
| | | 01590 | Vegetable growing – for fodder | 02039 | Trout farming (pond or tank) |
| | | Dairy cattle farming | | 02039 | Yabby farming, pond or tank (except fishing) |
| | | 01600 | Dairy cattle farming | | |
| | | 01600 | Milk production – dairy cattle | | |
| | | 01600 | Stud dairy cattle breeding or farming | | |

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| Code | Description of business activity | Code | Description of business activity | Code | Description of business activity |
|---|--|-------------------------------------|--|--|---|
| Forestry and logging | | 05290 | Branding services – animal | 09110 | Sand quarrying, washing or screening |
| 03010 | Forestry | 05290 | Cane cutting service | 09190 | Aggregate quarrying |
| 03020 | Firewood cutting – forest | 05290 | Crop dusting service – aerial | 09190 | Clay quarrying |
| 03020 | Logging | 05290 | Crop harvesting service | 09190 | Construction materials mining – except sand quarrying, washing or screening |
| 03020 | Pulpwood cutting – forest | 05290 | Dairy herd testing | 09190 | Granite quarrying |
| 03020 | Timber hewing – forest | 05290 | Dog training for farm work | 09190 | Limestone quarrying |
| 03020 | Tree cutting or felling – forest | 05290 | Farm irrigation service | 09190 | Marble quarrying |
| Fishing | | 05290 | Farrier service | 09190 | Sandstone quarrying |
| 04111 | Crayfishing, lobster fishing | 05290 | Fertiliser spreading – aerial | 09190 | Slate quarrying |
| 04111 | Lobster fishing | 05290 | Fertiliser spreading – except aerial | 09190 | Stone quarrying |
| 04111 | Rock lobster fishing | 05290 | Fruit picking | Other non-metallic mineral mining and quarrying | |
| 04112 | Crab potting | 05290 | Hay cutting, baling or pressing | 09901 | Diamond mining |
| 04120 | Prawn fishing | 05290 | Horticultural services nec | 09902 | Opal mining |
| 04130 | Fishing – line fishing | 05290 | Labouring – farming | 09903 | Gemstone mining – except opals and diamonds |
| 04130 | Line fishing | 05290 | Livestock dipping, drafting or droving | 09903 | Jade mining |
| 04130 | Squid jigging | 05290 | Mustering – aerial | 09909 | Mining nec |
| 04140 | Fishing tracing – fin fish | 05290 | Pest control service – aerial | 09909 | Quartz quarrying nec |
| 04140 | Trawling for fin fish | 05290 | Pest control service – agricultural – except aerial or wild animal control | 09909 | Salt harvesting |
| 04191 | Abalone fishing | 05290 | Seed cleaning or grading | Exploration | |
| 04192 | Fishing – marine nec | 05290 | Wool classing – except reclassing or bulk classing | 10111 | Gas – natural – exploration own account |
| 04192 | Seaweed – algae harvesting | 05290 | Wool reclassing or bulk classing | 10111 | Petroleum exploration – own account |
| 04199 | Fishing – freshwater | MINING | | 10112 | Gas – natural – exploration on contract |
| 04199 | Yabby fishing (except farming) | Coal mining | | 10112 | Petroleum exploration on contract |
| Hunting and trapping | | 06000 | Coal mining – black coal | 10121 | Mineral exploration – own account |
| 04200 | Bird trapping | 06000 | Coal mining – brown coal | 10122 | Mineral exploration services |
| 04200 | Buffalo hunting | 06000 | Collieries – black coal | Other mining support services | |
| 04200 | Crocodile hunting | 06000 | Collieries – brown coal | 10900 | Labouring – mining services |
| 04200 | Dingo hunting or trapping | Oil and gas extraction | | 10900 | Mining services nec |
| 04200 | Fur skin animal hunting or trapping | 07000 | Gas – natural – extraction | 10900 | Oil and gas field services nec |
| 04200 | Hunting or trapping | 07000 | Liquefied petroleum gas – production – except refinery | MANUFACTURING | |
| 04200 | Kangaroo hunting | 07000 | Oil shale mining | Meat and meat product manufacturing | |
| 04200 | Possum hunting and trapping | Metal ore mining | | 11110 | Abattoir operation – except poultry |
| 04200 | Rabbit hunting or trapping | 08010 | Iron ore mining | 11110 | Meat mfg – except bacon, ham or uncanned poultry |
| 04200 | Snake catching | 08020 | Aluminium ores mining | 11110 | Meat packing – except poultry |
| Forestry support services | | 08020 | Bauxite mining | 11120 | Abattoir operation – poultry |
| 05100 | Forest conservation services | 08030 | Copper ore mining | 11120 | Poultry meat mfg |
| 05100 | Forest nursery operation or service | 08040 | Gold mining or dredging | 11120 | Poultry packing |
| 05100 | Forest planting | 08050 | Sand mining – mineral | 11130 | Ham mfg |
| 05100 | Pest control service – forest – except aerial or wild animal control | 08060 | Nickel ore mining | 11130 | Hamburgers mfg – precooked |
| 05100 | Reforestation services | 08070 | Lead ore mining | 11130 | Meat, cooked mfg – except poultry |
| 05100 | Timber plantation maintenance | 08070 | Silver ore mining | 11130 | Pate mfg – except fish |
| 05100 | Tree pruning – forest | 08070 | Silver-lead-zinc ore mining | 11130 | Sausages mfg – except canned |
| 05100 | Tree thinning – forest | 08070 | Zinc ore mining | 11130 | Smallgoods mfg |
| Agriculture and fishing support services | | 08090 | Iron pyrite mining | Seafood processing | |
| 05210 | Cotton ginning | 08090 | Metallic ores mining nec | 11200 | Crustacean – processed mfg |
| 05220 | Goat shearing | 08090 | Tin ore mining | 11200 | Fish cleaning or filleting |
| 05220 | Shearing services | 08090 | Uranium ore mining | 11200 | Fish mfg – canned |
| 05290 | Aerial crop dusting or spraying | Construction material mining | | 11200 | Fish mfg – dried or smoked |
| 05290 | Aerial fertiliser spreading | 09110 | Gravel quarrying, washing or screening | 11200 | Oysters mfg – canned |
| 05290 | Aerial mustering | 09110 | Pebbles quarrying | | |
| 05290 | Aerial pest control | 09110 | Rocks gathering – ornamental | | |
| 05290 | Agricultural services nec | | | | |
| 05290 | Artificial insemination service | | | | |

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|--|---|--|--|--|---|
| 11200 | Seafood processing | 11720 | Cake or pastries mfg – except those selling direct to public | Cigarette and tobacco product manufacturing | |
| 11200 | Seafoods mfg – canned | 11720 | Doughnuts mfg | 12200 | Cigarettes mfg |
| 11200 | Seafoods mfg – preserved | 11720 | Pastry dough mfg – frozen | 12200 | Tobacco mfg |
| Dairy product manufacturing | | 11720 | Pastry mfg – except frozen pastry dough | Textile manufacturing | |
| 11310 | Milk processing – cream | 11720 | Pies, pastries, sausage rolls mfg | 13110 | Wool mfg – carded or combed |
| 11310 | Milk receiving or distribution depot operation | 11720 | Plum pudding mfg | 13120 | Fabrics mfg – cotton |
| 11320 | Ice cream mfg | 11730 | Biscuit mfg | 13120 | Fabrics mfg – wool |
| 11330 | Baby foods mfg – milk based | 11730 | Ice cream cones or wafers mfg | 13120 | Yarns mfg – cotton, flax or silk |
| 11330 | Butter mfg | 11740 | Bakery product mfg – non-factory-based | 13120 | Yarns mfg – woollen |
| 11330 | Cheese mfg | Sugar and confectionery manufacturing | | 13130 | Fabrics mfg – synthetic |
| 11330 | Dairy products mfg nec | 11810 | Sugar mfg | 13130 | Fibreglass fabrics mfg |
| 11330 | Milk mfg – condensed or evaporated | 11820 | Chocolate mfg | 13130 | Yarns mfg – elastic or elastomeric |
| 11330 | Milk powder mfg | 11820 | Confectionery mfg | Leather tanning, fur dressing and leather product manufacturing | |
| 11330 | Milk products mfg nec | 11820 | Nuts mfg – candied | 13200 | Bags mfg – leather or leather substitute |
| 11330 | Yoghurt mfg | Other food product manufacturing | | 13200 | Handbags mfg |
| Fruit and vegetable processing | | 11910 | Potato crisp mfg | 13200 | Harness mfg |
| 11400 | Baby foods, canned or bottled mfg – except milk based | 11910 | Pre-prepared meals mfg nec | 13200 | Leather mfg |
| 11400 | Chutneys or relishes mfg | 11920 | Animal food mfg | 13200 | Leather or leather substitute goods mfg nec |
| 11400 | Fruit canning or bottling | 11920 | Bird feed mfg | 13200 | Saddles mfg |
| 11400 | Fruit drying – except sun drying | 11920 | Fodder mfg – prepared | 13200 | Suitcases mfg |
| 11400 | Fruit juices, single strength or concentrated | 11920 | Pet food mfg – canned | Textile product manufacturing | |
| 11400 | Fruit mfg – frozen | 11920 | Poultry feed mfg – prepared | 13310 | Carpet, rug mfg |
| 11400 | Fruit pulp mfg – puree or spreads | 11990 | Coffee mfg | 13310 | Floor coverings mfg – textile |
| 11400 | Jam mfg – including conserves, jellies or fruit spreads | 11990 | Flavourings mfg – food | 13320 | Fish net mfg |
| 11400 | Rice preparations mfg – canned | 11990 | Food dressings mfg | 13320 | Nets and netting mfg |
| 11400 | Sauces mfg | 11990 | Food mfg nec | 13320 | Rope mfg |
| 11400 | Soup mfg | 11990 | Herb mfg – processed | 13320 | String mfg |
| 11400 | Spaghetti mfg – canned | 11990 | Honey mfg – blended | 13330 | Awnings mfg – textile |
| 11400 | Vegetable juices or soups mfg | 11990 | Rice preparations mfg nec | 13330 | Bags or sacks mfg – textile |
| 11400 | Vegetables mfg – preserved | 11990 | Salt mfg – cooking or table | 13330 | Blanket mfg – cotton |
| Oil and fat manufacturing | | 11990 | Seasonings mfg – food | 13330 | Blanket mfg – synthetic |
| 11500 | Cooking oil filtration and recycling | 11990 | Spices mfg | 13330 | Blanket mfg – wool |
| 11500 | Margarine mfg | 11990 | Sushi and sashimi mfg | 13330 | Blinds mfg – textile |
| 11500 | Vegetable oil, meal or cake mfg | 11990 | Tea mfg | 13330 | Canvas goods mfg |
| Grain mill and cereal product manufacturing | | Beverage manufacturing | | 13330 | Curtain making |
| 11610 | Flour mfg – wheat – except self-raising flour | 12110 | Cordial mfg | 13330 | Cushions mfg |
| 11610 | Flour mfg – wheat – self-raising flour | 12110 | Fruit juices or fruit juice drinks mfg – less than single strength | 13330 | Flags or banners mfg |
| 11610 | Malt extract mfg | 12110 | Ice mfg – except dry ice | 13330 | Motor vehicle covers mfg – textile |
| 11610 | Malt mfg – except malt extract | 12110 | Mineral water mfg | 13330 | Parachutes mfg |
| 11610 | Rice mfg | 12110 | Soft drinks mfg | 13330 | Pillow or cushion mfg |
| 11610 | Self-raising flour mfg | 12110 | Syrups mfg – chocolate, caramel or vanilla | 13330 | Rugs mfg – animal |
| 11620 | Cereal foods mfg | 12120 | Beer mfg | 13330 | Sails mfg |
| 11620 | Oatmeal mfg | 12120 | Breweries | 13330 | Seat covers mfg – textile |
| 11620 | Pasta mfg | 12130 | Liqueurs mfg | 13330 | Sleeping bags mfg |
| Bakery product manufacturing | | 12130 | Spirits-based mixed drinks mfg | 13330 | Soft furnishings mfg |
| 11710 | Bakeries for bread, etc mfg – except those selling directly to public | 12130 | Spirits, potable mfg nec | 13330 | Tents mfg |
| 11710 | Bread bakery operation – except those selling direct to public | 12140 | Sparkling wines mfg | 13340 | Badge mfg – cloth |
| | | 12140 | Wine mfg | 13340 | Dyeing service |
| | | | | 13340 | Fabrics mfg – embroidered |
| | | | | 13340 | Fabrics mfg nec |

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|--|---|---|---|--|--|
| 13340 | Textile printing | Log sawmilling and timber dressing | | 15290 | Wallpapers mfg |
| 13340 | Textile products mfg nec | 14110 | Bark mfg – ground | Printing | |
| 13340 | Underfelt mfg | 14110 | Sawmill operation | 16110 | Commercial printing |
| Knitted product manufacturing | | 14110 | Timber mfg – rough sawn | 16110 | Newspapers printing |
| 13400 | Cardigan and pullover mfg | 14120 | Woodchip mfg | 16110 | Printing |
| 13400 | Hosiery mfg | 14130 | Building timber, dressed mfg | 16110 | Screen printing |
| 13400 | Knitted fabrics mfg | 14130 | Timber mfg – building, dressed | 16110 | Stationery, paper, printing |
| 13400 | Pantihose mfg | Other wood product manufacturing | | 16120 | Artwork preparation service |
| 13400 | Sleepwear mfg – knitted | 14910 | Bus shelters – prefabricated wood mfg | 16120 | Bookbinding |
| 13400 | Socks mfg | 14910 | Garages – prefabricated wood mfg | 16120 | Calligraphy service |
| 13400 | Stockings mfg | 14910 | Kit home mfg – wooden | 16120 | Phototypesetting and layout service |
| 13400 | Tights mfg | 14910 | Prefabricated bus shelter mfg – wooden | 16120 | Platemaking film service |
| Clothing and footwear manufacturing | | 14910 | Prefabricated sheds mfg – wooden | 16120 | Printing services |
| 13510 | Clothing accessories mfg nec | 14910 | Transportable home mfg – wooden | 16120 | Screen printing positive mfg |
| 13510 | Clothing mfg – leather | 14920 | Cabinet making, joinery – except furniture and on-site fabrication of built-in furniture or other joinery | 16120 | Typesetting and composing service |
| 13510 | Clothing mfg – men's and boys' wear | 14920 | Carpentry, joinery – except furniture and on-site fabrication of built-in furniture or other joinery | Reproduction of recorded media | |
| 13510 | Clothing mfg – sleepwear, underwear and infant clothing | 14920 | Doors or windows mfg – wooden | 16200 | Compact disc mfg or publishing |
| 13510 | Clothing mfg – waterproof | 14920 | Roof trusses mfg – wooden | 16200 | Computer software mfg or publishing |
| 13510 | Clothing mfg – women's and girls' wear | 14920 | Shop fittings mfg – built-in timber display cabinets (factory built) | 16200 | Computer tapes or disks mfg or publishing – pre-recorded |
| 13510 | Clothing mfg nec | 14920 | Structural fitting mfg – wooden | 16200 | Magnetic tapes mfg – pre-recorded or publishing |
| 13510 | Custom tailoring – men's and boys' wear | 14930 | Plywood mfg | 16200 | Recorded media mfg and publishing |
| 13510 | Custom tailoring – women's and girls' wear | 14930 | Veneer or veneer sheets mfg – wooden | 16200 | Recorded media mfg and publishing nec |
| 13510 | Dressmaking – custom tailoring | 14940 | Chipboard mfg | 16200 | Records – phonograph – mfg or publishing |
| 13510 | Dressmaking – customised | 14940 | Hardboard mfg | 16200 | Video tapes, pre-recorded mfg or publishing |
| 13510 | Foundation garments mfg | 14940 | Particle board mfg | Petroleum refining and petroleum and coal product manufacturing | |
| 13510 | Hats mfg | 14990 | Barrels mfg – wooden | 17010 | Gas or fuel oil mfg |
| 13510 | Helmets mfg | 14990 | Frame mfg – wooden picture or mirror | 17010 | Gasoline refining or blending |
| 13510 | Infants' clothing mfg – except knitted | 14990 | Wood products mfg nec | 17010 | Kerosene mfg |
| 13510 | Jeans mfg – men's or boys' | Pulp, paper and paperboard manufacturing | | 17010 | Liquefied petroleum gas mfg – refinery |
| 13510 | Jeans mfg – women's or girls' | 15100 | Cardboard mfg nec | 17010 | Petrol mfg |
| 13510 | Leather clothing mfg | 15100 | Newsprint mfg | 17090 | Coal product mfg nec |
| 13510 | Lingerie mfg | 15100 | Paper mfg nec | 17090 | Paving material mfg – except hot-mix |
| 13510 | Male and female clothing mfg – mfg equal amount of each | 15100 | Paper pulp mfg | 17090 | Petroleum product mfg nec |
| 13510 | Menswear mfg | 15100 | Paperboard mfg nec | 17090 | Roofing mfg – bitumen or asphalt |
| 13510 | Sleepwear mfg – except knitted | 15100 | Wood pulp mfg | 17090 | Tar mfg – refined |
| 13510 | Suits mfg – men's or boys' | Converted paper product manufacturing | | Basic chemical manufacturing | |
| 13510 | Suits mfg – women's or girls' | 15210 | Containers mfg – corrugated paper board | 18110 | Acetylene gas mfg |
| 13510 | Swimwear mfg | 15210 | Containers mfg – solid paper board | 18110 | Ammonia mfg |
| 13510 | Ties mfg | 15220 | Bags mfg – paper | 18110 | Dry ice mfg |
| 13510 | Underwear mfg | 15230 | Albums mfg | 18110 | Gases mfg – industrial |
| 13510 | Uniforms mfg – men's or boys' | 15230 | Greeting cards mfg | 18110 | Industrial gas mfg |
| 13510 | Uniforms mfg – women's or girls' | 15230 | Paper stationery mfg – except commission printing | 18120 | Dyes mfg – organic |
| 13510 | Unisex clothing mfg | 15240 | Baby napkins mfg – disposable | 18120 | Industrial chemical mfg – organic nec |
| 13510 | Wet suits mfg | 15240 | Sanitary napkins mfg | 18120 | Organic industrial chemical mfg nec |
| 13520 | Boots mfg | 15240 | Tampons mfg | 18120 | Plastic raw material mfg |
| 13520 | Footwear mfg | 15240 | Tissue or sanitary papers mfg | 18120 | Silicone mfg |
| 13520 | Sandals mfg | 15240 | Toilet paper rolls mfg | 18130 | Chlorine mfg |
| 13520 | Shoes mfg | 15290 | Paper products mfg nec | 18130 | Dyes mfg – inorganic |
| 13520 | Thongs mfg – rubber | | | 18130 | Industrial chemical mfg – inorganic nec |

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|---|---|--|--|---|--|
| 18130 | Salt refining – except cooking or table salt | 19120 | Pipes mfg – plastic | 20290 | Crockery mfg |
| 18130 | Zinc oxide mfg | 19120 | Plastic injection moulded product mfg | 20290 | Flower pots mfg – ceramic |
| Basic polymer manufacturing | | 19120 | Portable toilet building mfg – plastic | 20290 | Kitchen sinks mfg – vitreous china or porcelain |
| 18210 | Synthetic rubber and resin mfg | 19120 | Spa pool and hot tub mfg | 20290 | Kitchenware mfg – ceramic |
| 18290 | Other basic polymer mfg | 19130 | Plastic foam products mfg | 20290 | Pipes mfg – ceramic – except vitreous china or porcelain |
| Fertiliser and pesticide manufacturing | | 19140 | Motor vehicle tyres mfg | 20290 | Pipes or pipe fittings – vitreous china or porcelain mfg |
| 18310 | Fertiliser mfg | 19140 | Tubes mfg – pneumatic | 20290 | Pottery goods mfg – ornamental |
| 18320 | Dip mfg – animal | 19140 | Tyre retreading or recapping | 20290 | Roof tiles mfg – terracotta or clay |
| 18320 | Fly spray mfg | 19140 | Tyres mfg | 20290 | Sanitary ware mfg – vitreous china or porcelain |
| 18320 | Insecticide mfg | 19140 | Tyres or tubes for motor vehicle, repairing – except retreading | 20290 | Stoneware mfg – table or kitchen |
| 18320 | Pesticide mfg | 19150 | Adhesives mfg | 20290 | Terracotta construction goods mfg |
| 18320 | Weedkiller mfg | 19150 | Glue mfg | 20290 | Terracotta ware mfg nec |
| Pharmaceutical and medicinal product manufacturing | | 19160 | Filler or putty mfg | 20290 | Tiles mfg – ceramic |
| 18410 | Contraceptive mfg | 19160 | Ink mfg | 20290 | Tiles mfg – terracotta |
| 18410 | Medical gas mfg nec | 19160 | Lacquer mfg | 20290 | Toilet cisterns mfg – vitreous china or porcelain |
| 18410 | Medicine mfg | 19160 | Paint mfg – except bituminous | 20290 | Vitreous china goods mfg – except tiles |
| 18410 | Pharmaceutical preparation mfg | 19160 | Paint remover mfg | 20290 | Wall or floor tiles mfg – ceramic |
| 18410 | Vitamin product mfg | 19190 | Awnings mfg – fibreglass | 20290 | Wash basins mfg – vitreous china or porcelain |
| 18420 | Veterinary pharmaceutical and medicinal product mfg | 19190 | Fibreglass products mfg nec | Cement, lime, plaster and concrete product manufacturing | |
| Cleaning compound and toiletry preparation manufacturing | | 19190 | Hose mfg – plastic | 20310 | Cement mfg |
| 18510 | Candle mfg | 19190 | Swimming pool shells mfg | 20320 | Display models mfg – plaster |
| 18510 | Detergent mfg | 19190 | Tanks mfg – fibre-reinforced plastic | 20320 | Plaster board mfg |
| 18510 | Disinfectant mfg | Natural rubber product manufacturing | | 20320 | Plaster products mfg – except dental or medical plasters |
| 18510 | Polish mfg | 19200 | Floor coverings mfg – rubber | 20320 | Tiles mfg – acoustic, plaster |
| 18510 | Soap mfg | 19200 | Hose mfg – rubber | 20320 | Tiles mfg – plaster |
| 18510 | Toothpaste mfg | 19200 | Rubber products mfg nec | 20320 | Wall or ceiling boards mfg – plaster |
| 18510 | Washing powder or liquid mfg | 19200 | Tiles mfg – rubber | 20330 | Concrete – ready mixed – except dry mix |
| 18520 | Cosmetics mfg | Glass and glass product manufacturing | | 20330 | Ready mixed concrete mfg – except dry mix |
| 18520 | Deodorant mfg | 20100 | Bottles mfg – glass | 20340 | Bricks mfg – concrete |
| 18520 | Hair care products mfg | 20100 | Crystal glass mfg | 20340 | Concrete products mfg nec |
| 18520 | Lipstick mfg | 20100 | Glass or glass products mfg – except glass wool or glass wool products | 20340 | Floor or wall tiles mfg – concrete |
| 18520 | Nail polish mfg | 20100 | Jars mfg – glass | 20340 | Flower pots mfg – concrete |
| 18520 | Perfume mfg | 20100 | Kitchenware mfg – glass | 20340 | Monuments or grave markers mfg – concrete |
| 18520 | Sunscreen preparation mfg | 20100 | Laminated sheet glass mfg | 20340 | Pipes mfg – concrete |
| Other basic chemical product manufacturing | | 20100 | Mirrors mfg | 20340 | Posts or poles mfg – concrete |
| 18910 | Photographic film or plates mfg | 20100 | Optical glass mfg | 20340 | Prefabricated bus shelter mfg – concrete |
| 18920 | Explosives mfg | 20100 | Plate glass mfg | 20340 | Railway sleepers mfg – concrete |
| 18920 | Firework mfg | 20100 | Safety glass mfg | 20340 | Roof components mfg – concrete |
| 18920 | Match mfg | 20100 | Scientific glassware mfg | 20340 | Roof tiles mfg – concrete |
| 18920 | Pyrotechnic goods mfg nec | 20100 | Tubing mfg – glass | 20340 | Tanks mfg – concrete |
| 18990 | Chemical products mfg nec | 20100 | Window glass mfg | 20340 | Tiles mfg – concrete |
| Polymer product manufacturing | | 20100 | Windscreen glass mfg | Other non-metallic mineral product manufacturing | |
| 19110 | Bags mfg – plastic | Ceramic product manufacturing | | 20900 | Abrasives mfg |
| 19110 | Film mfg – plastic | 20210 | Bricks mfg – clay – except refractory bricks | | |
| 19110 | Garbage bags mfg – plastic | 20290 | Art pottery mfg | | |
| 19110 | Garbage bins mfg – plastic | 20290 | Bathroom fixtures mfg – vitreous china | | |
| 19120 | Bottles mfg – plastic | 20290 | Bricks mfg – refractory | | |
| 19120 | Kitchenware mfg – plastic nec | 20290 | Ceramic product mfg nec | | |
| 19120 | Picnicware mfg – plastic | 20290 | Ceramic products, industrial mfg | | |
| | | 20290 | Ceramic tiles and pipes mfg | | |
| | | 20290 | China goods mfg | | |
| | | 20290 | Clay roof tiles mfg | | |

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| Code | Description of business activity | Code | Description of business activity | Code | Description of business activity |
|--|---|--------------------------------------|---|---|--|
| 20900 | Acoustic tile, panels and boards mfg – glass or mineral wool | 22210 | Girders mfg – prefabricated steel | 22390 | Barrels mfg – metal |
| 20900 | Gemstones mfg – synthetic | 22210 | Joists, prefabricated steel mfg | 22390 | Garbage cans mfg – metal |
| 20900 | Headstones mfg, installation | 22210 | Roof trusses mfg – prefabricated steel | 22390 | Kegs mfg – metal |
| 20900 | Insulation, glass fibre or mineral wool mfg | 22210 | Scaffolding mfg – prefabricated steel | 22390 | Tool boxes mfg – sheet metal |
| 20900 | Monuments making | 22220 | Garages – prefabricated metal mfg | Other sheet metal product manufacturing | |
| 20900 | Stone – cutting, dressing, polishing or shaping | 22220 | Prefabricated metal bus shelter mfg | 22400 | Copper smithing – except boiler making |
| Basic ferrous metal manufacturing | | 22220 | Prefabricated metal garage mfg | 22400 | Duct work mfg – air conditioning |
| 21100 | Iron and steel mfg – basic | 22220 | Prefabricated metal kit home mfg | 22400 | Ducts mfg – sheet metal |
| 21100 | Pig iron mfg | 22220 | Prefabricated metal portable toilet mfg | 22400 | Ducts mfg – sheet metal |
| 21100 | Roof decking mfg – steel | 22220 | Prefabricated metal shed mfg | 22400 | Sanitary ware mfg – iron or steel |
| 21100 | Stainless steel mfg | 22220 | Prefabricated metal transportable home mfg | 22400 | Sheet metal products mfg nec |
| 21100 | Steel alloys mfg | 22220 | Shade houses (metal) mfg – prefabricated | 22400 | Tiles mfg – sheet metal |
| 21100 | Tinplate sheet or strip mfg | 22220 | Sheds mfg – prefabricated metal | 22400 | Ventilators mfg – sheet metal |
| Basic ferrous metal product manufacturing | | 22230 | Garage doors mfg – aluminium | Other fabricated metal product manufacturing | |
| 21210 | Blacksmith service | 22230 | Gates mfg – aluminium | 22910 | Nails mfg |
| 21210 | Castings mfg – iron or steel | 22230 | Roller shutters mfg – aluminium | 22910 | Screening mfg – wire |
| 21220 | Pipes and tubes mfg – steel | 22230 | Screen doors mfg – aluminium | 22910 | Shopping trolleys mfg |
| Basic non-ferrous metal manufacturing | | 22230 | Shop fronts mfg, installation – aluminium | 22910 | Spring mfg |
| 21310 | Alumina mfg | 22230 | Shower screens mfg – aluminium framed | 22910 | Steel wire safety screens mfg |
| 21320 | Aluminium smelting | 22230 | Shutters mfg – aluminium | 22910 | Wire mesh or netting mfg – except reinforcing mesh |
| 21330 | Copper smelting, refining | 22230 | Skylights mfg – aluminium | 22910 | Wire products mfg nec |
| 21330 | Lead smelting, refining | 22230 | Window frames or sashes mfg – aluminium | 22920 | Mild steel anchors mfg |
| 21330 | Silver smelting, refining | 22230 | Window screens mfg – aluminium | 22920 | Nuts or bolts mfg – metal |
| 21330 | Silver-lead bullion mfg | 22230 | Windows – aluminium framed mfg – complete with glass | 22920 | Screws mfg – metal |
| 21330 | Zinc smelting or refining | 22240 | Guttering mfg – sheet metal | 22930 | Brass finishing or plating |
| 21390 | Gold smelting, refining | 22290 | Garage doors mfg – metal – except aluminium | 22930 | Cans mfg – metal |
| 21390 | Tin smelting | 22290 | Gates mfg – metal – except aluminium or wire | 22930 | Chromium plating |
| 21390 | Welding rods mfg | 22290 | Roller shutters mfg – metal – except aluminium | 22930 | Enamelling service |
| Basic non-ferrous metal product manufacturing | | 22290 | Screen doors mfg – metal – except aluminium | 22930 | Engraving on metals – except process or photographic |
| 21410 | Castings mfg – non-ferrous metal | 22290 | Security door mfg – metal | 22930 | Gold plating |
| 21410 | Forgings mfg – non-ferrous metal nec | 22290 | Shop fronts mfg, installation – metal – except aluminium | 22930 | Metal coating of manufactured products nec |
| 21420 | Aluminium rolling, drawing or extruding | 22290 | Shutters mfg – metal – except aluminium | 22930 | Metal polishing or finishing |
| 21420 | Pipes and tubes mfg – aluminium | 22290 | Skylights mfg – metal – except aluminium | 22930 | Painting of manufactured metal products |
| 21420 | Plate mfg – aluminium | 22290 | Stairs or staircases mfg – prefabricated metal – except aluminium | 22930 | Powder coating of metallic products |
| 21420 | Sheet mfg – aluminium | 22290 | Window frames or sashes mfg – metal – except aluminium | 22930 | Silver plating |
| 21420 | Wire mfg – aluminium | 22290 | Window screens mfg – metal – except aluminium | 22930 | Vitreous enamelling |
| 21490 | Pipes and tubes mfg – non-ferrous metal – except aluminium | Metal container manufacturing | | 22990 | Ammunition mfg |
| 21490 | Plate mfg – non-ferrous metal – except aluminium | 22310 | Boilermaking and installation | 22990 | Aquarium mfg |
| 21490 | Sheet mfg – non-ferrous metal – except aluminium | 22310 | Freight containers mfg – metal | 22990 | Awnings mfg – metal |
| 21490 | Wire mfg – non-ferrous metal – except aluminium | 22310 | Gas cylinders mfg | 22990 | Bathroom and toilet fittings mfg – metal |
| Iron and steel forging | | 22310 | Storage tanks, metal plate mfg | 22990 | Blinds mfg – metal |
| 22100 | Forgings mfg – iron or steel | 22310 | Tanks mfg – sheet metal | 22990 | Clothes hoists mfg |
| 22100 | Horse shoes mfg | 22390 | Aerosol containers mfg | 22990 | Cutlery mfg |
| Structural metal product manufacturing | | | | 22990 | Display models mfg – metal |
| 22210 | Fabricated structural steel mfg – ready-made parts for structures | | | 22990 | Fabricated metal products mfg nec |
| | | | | 22990 | Fire sprinklers mfg |
| | | | | 22990 | Firearms mfg |
| | | | | 22990 | Garden tools mfg – except power operated |

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| 22990 | Guns or rifles mfg | Other transport equipment manufacturing | | 24190 | Optical fibre cable mfg – insulated |
| 22990 | Hand tools mfg nec – except pneumatic or power operated | 23910 | Drydock operation | 24190 | Parking meters mfg |
| 22990 | Keys mfg | 23910 | Ship repairing | 24190 | Radar equipment mfg |
| 22990 | Knives mfg – hand held – except power operated | 23910 | Ship wrecking | 24190 | Radio remote control equipment mfg |
| 22990 | Lamps or lamps parts mfg | 23910 | Shipbuilding | 24190 | Scientific instruments or equipment mfg nec |
| 22990 | Livestock yarding equipment mfg – metal | 23910 | Ships, boats hull cleaning | 24190 | Signalling equipment, electrical mfg nec |
| 22990 | Locks mfg | 23910 | Submarine constructing | 24190 | Surveying instruments mfg |
| 22990 | Masts mfg – aluminium | 23920 | Boat building or repair | 24190 | Taxi meters mfg |
| 22990 | Metalworking hand tools mfg – except pneumatic or power operated | 23920 | Sailboat mfg | 24190 | Traffic signals mfg – electrical |
| 22990 | Pipe fittings mfg – non-ferrous metal | 23920 | Yacht constructing | 24190 | Watches mfg |
| 22990 | Platework nec | 23930 | Locomotives mfg and repair | 24190 | X-ray equipment mfg |
| 22990 | Razors or razor blades mfg – except power operated | 23930 | Railway rolling stock mfg and repair | Computer and electronic equipment manufacturing | |
| 22990 | Safes or vaults mfg | 23930 | Tram mfg | 24211 | Computer and related equipment mfg |
| 22990 | Scissors mfg – except electric | 23940 | Aircraft engine building or repair | 24211 | Computers mfg |
| 22990 | Screwdrivers mfg – including bits or blades – except pneumatic or power operated | 23940 | Aircraft mfg, maintenance and repair | 24211 | Visual display units mfg |
| 22990 | Tubing mfg – flexible metal | 23940 | Aircraft wheels and brakes reconditioning service | 24219 | Business machine mfg nec |
| 22990 | Welding nec | 23940 | Helicopter mfg or repairing | 24219 | Business machines, equipment mfg |
| 22990 | Window or door fittings mfg – metal | 23990 | Bicycles mfg | 24219 | Computer and business machine mfg |
| 22990 | Woodworking hand tools mfg – except of wood, pneumatic or power operated | 23990 | Motor cycles mfg | 24219 | Office machines mfg |
| Motor vehicle and motor vehicle part manufacturing | | 23990 | Transport equipment mfg nec | 24219 | Photocopying machines mfg |
| 23110 | Car mfg | 23990 | Trotting gigs mfg | 24219 | Typewriters or typewriter attachments mfg |
| 23110 | Motor cars mfg | 23990 | Wheelbarrows mfg | 24220 | Broadcast equipment mfg |
| 23110 | Motor vehicle engine mfg | 23990 | Wheelchairs mfg | 24220 | Modem equipment mfg |
| 23120 | Boat trailer mfg | Professional and scientific equipment manufacturing | | 24220 | Radio broadcast studio equipment mfg |
| 23120 | Bus, coach body mfg | 24110 | Binocular mfg | 24220 | Radio transceivers mfg – transmitters |
| 23120 | Campervan and camper trailer mfg | 24110 | Cameras, accessories mfg | 24220 | Telecommunications equipment mfg |
| 23120 | Caravan and camper trailer mfg | 24110 | Contact lenses mfg | 24220 | Telephone equipment mfg |
| 23120 | Horse float mfg | 24110 | Ophthalmic articles and instruments mfg | 24220 | Telephone switching equipment mfg |
| 23120 | Motor vehicle conversion | 24110 | Optical instruments or equipment mfg | 24220 | Television antennae mfg |
| 23120 | Trailer mfg | 24110 | Optical lens grinding | 24220 | Television studio equipment mfg |
| 23120 | Truck body mfg | 24110 | Photographic equipment mfg | 24290 | Alarm systems mfg |
| 23130 | Motor vehicle electrical parts and instrument mfg | 24110 | Spectacle frames mfg | 24290 | Burglar alarms mfg |
| 23130 | Spark plugs mfg | 24110 | Spectacle lens grinding | 24290 | Electric gaming machines – poker mfg |
| 23130 | Starter motors mfg | 24110 | Sunglass mfg | 24290 | Headphones mfg |
| 23190 | Car accessories mfg | 24120 | Artificial limbs, eyes, etc mfg | 24290 | Loudspeakers mfg |
| 23190 | Child car restraints mfg | 24120 | Dental amalgams mfg | 24290 | Magnetic tapes mfg – except pre-recorded |
| 23190 | Gearboxes mfg | 24120 | Dental instruments or equipment mfg | 24290 | Microchip mfg |
| 23190 | Mufflers mfg | 24120 | Dentures fabrication | 24290 | Microphones mfg |
| 23190 | Radiators mfg | 24120 | Diagnostic apparatus mfg | 24290 | Poker machine – electronic mfg |
| 23190 | Roof racks mfg | 24120 | Hearing aids mfg | 24290 | Printed circuits board mfg |
| 23190 | Seat-belts mfg | 24120 | Medical equipment mfg | 24290 | Radios mfg |
| 23190 | Shock absorbers mfg | 24120 | Orthotics – arch supports mfg | 24290 | Sound recording equipment mfg |
| 23190 | Suspension components mfg | 24120 | Prosthetic products mfg | 24290 | Sound reproducing equipment mfg |
| 23190 | Transmissions mfg | 24120 | Surgical equipment mfg | 24290 | Tape recorders mfg |
| 23190 | Wheel mfg | 24120 | Veterinary instruments mfg | 24290 | Television receiving sets mfg |
| | | 24190 | Clock mfg | 24290 | Transistors mfg |
| | | 24190 | Electricity meters mfg | 24290 | Video recorder mfg |
| | | 24190 | Measuring instruments mfg | Electrical equipment manufacturing | |
| | | 24190 | Meteorological instruments mfg nec | 24310 | Optical fibre cable mfg – insulated |
| | | 24190 | Meters mfg – gas or water | 24310 | Telecommunications cable mfg |
| | | 24190 | Nautical instruments mfg | | |
| | | 24190 | Navigational equipment mfg | | |

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|--|---|--|---|--------------------------------|--|--|--|
| 24310 | Wire or cable mfg – electric | Specialised machinery and equipment manufacturing | Other machinery and equipment manufacturing | 24910 | Elevators or elevator parts mfg | | |
| 24320 | Bulbs or tubes, electric light mfg | | | 24910 | Escalators or escalator parts mfg | | |
| 24320 | Lamps mfg – infrared or ultraviolet | | | 24910 | Forklift trucks mfg | | |
| 24320 | Neon signs mfg | | | 24910 | Hoists or hoisting equipment mfg – except clothes hoists | | |
| 24320 | Signs mfg – electric | | | 24910 | Tractors mfg nec | | |
| 24390 | Batteries mfg | | | 24910 | Winches mfg | | |
| 24390 | Electric motors mfg nec | | | 24990 | Bearings mfg | | |
| 24390 | Electrical equipment or machinery mfg nec | | | 24990 | Diesel engines mfg nec | | |
| 24390 | Furnaces mfg – electric – except space heaters | | | 24990 | Engines, internal combustion mfg nec | | |
| 24390 | Hair driers mfg – electric – except household | | | 24990 | Furnaces mfg – industrial – except electric furnaces or space heaters | | |
| 24390 | Transmission equipment mfg – electricity | | | 24990 | Gas engines mfg – except agricultural or motor vehicle | | |
| 24390 | Transformers mfg | | | 24990 | Industrial machinery or equipment mfg nec | | |
| 24390 | Welding equipment mfg – electrical | | | 24990 | Motors mfg – internal combustion nec | | |
| Domestic appliance manufacturing | | | | 24990 | Outboard motors mfg | | |
| 24410 | Barbecues mfg | | | 24990 | Power station turbine mfg | | |
| 24410 | Dishwashing machines mfg – household | | | 24990 | Saws mfg – power nec | | |
| 24410 | Food waste disposal units mfg | | | 24990 | Sporting machinery mfg nec | | |
| 24410 | Freezers mfg | | | 24990 | Vending machines mfg – except refrigerated | | |
| 24410 | Gas stoves mfg – household | | | 24990 | Water treatment equipment mfg – except household | | |
| 24410 | Ovens mfg – household | | | 24990 | Weighing machinery mfg | | |
| 24410 | Refrigeration equipment mfg – commercial or industrial | | | Furniture manufacturing | | | |
| 24410 | Refrigerators mfg | | | 25110 | Antique wooden furniture mfg | | |
| 24410 | Stoves mfg – household | | | 25110 | Beds mfg nec | | |
| 24410 | Washing machines – household – mfg | | | 25110 | Shop fittings mfg – freestanding timber display cabinets (factory built) | | |
| 24490 | Gas heating appliances – household – mfg | | | 25110 | Beds mfg – wooden | | |
| 24490 | Hair driers mfg – electric – household | | | 25110 | Cabinet making, joinery – furniture | | |
| 24490 | Heaters – household – mfg | | | 25110 | Carpentry, joinery – furniture | | |
| 24490 | Household appliances mfg | | | 25110 | Chair mfg – wooden | | |
| 24490 | Kettles or jugs mfg – electric | | | 25110 | Furniture mfg – wooden | | |
| 24490 | Oil heaters mfg – household | | | 25110 | Kitchen furniture mfg – wooden | | |
| 24490 | Sewing machines mfg – household | | | 25110 | Lounge suite mfg | | |
| 24490 | Space heaters mfg – household | | | 25110 | Office furniture mfg – wooden | | |
| 24490 | Vacuum cleaners mfg – household | | | 25110 | Outdoor furniture mfg – wooden | | |
| 24490 | Water coolers mfg | | | 25110 | Prefabricated furniture mfg – wooden | | |
| 24490 | Water treatment equipment mfg – household | | | 25110 | Seats mfg – upholstered | | |
| Pump, compressor, heating and ventilation equipment manufacturing | | | | 25110 | Tables mfg – wooden | | |
| 24510 | Petrol bowsers mfg | 24690 | Amusement machines mfg | 25120 | Furniture fittings mfg – metal | | |
| 24510 | Pumps mfg | 24690 | Bakery machinery mfg | 25120 | Furniture mfg – sheet metal | | |
| 24520 | Air conditioning equipment mfg | 24690 | Bottling machines mfg | 25120 | Office furniture mfg – sheet metal | | |
| 24520 | Solar water heating systems mfg | 24690 | Brewery equipment mfg | 25130 | Bed base mfg – upholstered | | |
| 24520 | Space heating systems mfg – commercial or industrial | 24690 | Carnival or fairground equipment mfg | 25130 | Innerspring mattress mfg | | |
| 24520 | Vending machines mfg – refrigerated | 24690 | Distilling and beverage equipment mfg | 25130 | Mattress mfg – except rubber | | |
| 24520 | Water heaters mfg – industrial, commercial or household | 24690 | Dry cleaning machinery mfg | 25130 | Mattress mfg – rubber | | |
| | | 24690 | Flour milling machinery mfg | 25130 | Water mattress mfg | | |
| | | 24690 | Food packing machinery mfg | 25190 | Furniture mfg nec | | |
| | | 24690 | Food processing machinery mfg | 25190 | Furniture part mfg – except sheet metal | | |
| | | 24690 | Ironing or pressing machinery, laundry mfg – except household | | | | |
| | | 24690 | Knitting machines mfg | | | | |
| | | 24690 | Laundry machinery mfg – except household | | | | |
| | | 24690 | Ovens mfg – industrial – except electric | | | | |
| | | 24690 | Poker machines or parts mfg | | | | |
| | | 24690 | Printing machinery or equipment mfg | | | | |
| | | 24690 | Saws mfg – power – food processing | | | | |
| | | 24690 | Sewing machines mfg – industrial | | | | |
| | | 24690 | Textile working machinery mfg | | | | |
| | | 24690 | Tyre retreading or repairing machinery mfg | | | | |
| | | 24690 | Vacuum cleaners mfg – commercial | | | | |

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|--|---|---|--|---|---|
| Other manufacturing | | Water supply, sewerage and drainage services | | 31010 | Paving material – hot mix bitumen |
| 25910 | Badge mfg – metal | 28110 | Pumping station operation – water supply | 31010 | Road construction, repair or sealing |
| 25910 | Costume jewellery mfg | 28110 | Water supply system operation | 31091 | Swimming pools construction – concrete or fibre glass – below ground |
| 25910 | Diamond cutting | 28120 | Pumping station operation – sewerage | 31099 | Bowling green construction |
| 25910 | Gem cutting | 28120 | Sewerage system operation | 31099 | Cable laying |
| 25910 | Goldsmithing | Waste collection services | | 31099 | Canal construction |
| 25910 | Jewellery mfg | 29110 | Garbage collection service | 31099 | Civil engineering – non-building construction nec |
| 25910 | Lapidary work | 29110 | Industrial waste collection and disposal service | 31099 | Dams construction |
| 25910 | Medal mfg | 29110 | Rubbish and waste removal | 31099 | Dredging – harbours or rivers |
| 25910 | Silverware mfg | 29190 | Other waste collection services | 31099 | Electrical machinery, heavy, installation – on-site assembly |
| 25920 | Billiard table mfg | Waste treatment, disposal and remediation services | | 31099 | Furnaces construction – for industrial plants from prefabricated components |
| 25920 | Fishing tackle mfg | 29210 | Garbage disposal service | 31099 | Golf course construction |
| 25920 | Golf equipment mfg | 29210 | Rubbish dump or tip operation | 31099 | Harbour works construction – except buildings |
| 25920 | Hang glider mfg | 29210 | Sanitary disposal service | 31099 | Irrigation systems construction |
| 25920 | Sailboards mfg | 29210 | Septic tank service | 31099 | Jetties construction |
| 25920 | Skateboards mfg | 29210 | Waste disposal services | 31099 | Lake construction |
| 25920 | Ski equipment mfg | 29220 | Asbestos removal service | 31099 | Mine site construction nec |
| 25920 | Skin diving equipment mfg | 29220 | Bottles recycling | 31099 | Pipelines construction |
| 25920 | Sports goods mfg nec | 29220 | Plastic recycling | 31099 | River works construction |
| 25920 | Surfboards mfg | 29220 | Recycling of cans, metal waste and scrap | 31099 | Sewerage or stormwater drainage systems construction |
| 25920 | Toys mfg | 29220 | Recycling of glass, plastic bottles, etc | 31099 | Sports fields construction |
| 25920 | Water ski equipment mfg | 29220 | Recycling of other non-metal waste and scrap | 31099 | Television or radio transmitting towers construction |
| 25990 | Brooms and brushes mfg | 29220 | Rubber recycling | 31099 | Tunnels construction |
| 25990 | Hair brushes mfg | CONSTRUCTION | | 31099 | Water tank construction – except of structural steel |
| 25990 | Musical instrument mfg | Residential building construction | | Land development and site preparation services | |
| 25990 | Paint brushes mfg | 30110 | Building, house construction | 32110 | Land development or subdivision |
| 25990 | Pencils mfg | 30110 | House construction, alteration, renovation or general repair | 32120 | Blasting services |
| 25990 | Pens mfg | 30110 | Houses prefabricated – assembly, erection or installation | 32120 | Demolition of buildings or other structures |
| 25990 | Stamp pads mfg | 30110 | Project management – house construction | 32120 | Earthmoving services |
| 25990 | Toothbrushes mfg | 30190 | Apartments construction | 32120 | Excavating service |
| 25990 | Umbrellas mfg | 30190 | Building, residential – flats, home units, apartments, etc | 32120 | Explosives laying |
| 25990 | Wigs mfg | 30190 | Flats construction | 32120 | Labouring – site preparation services |
| ELECTRICITY, GAS, WATER AND WASTE SERVICES | | 30190 | Home units construction | 32120 | Land clearing – bush or rural |
| Electricity generation | | Non-residential building construction | | 32120 | Land clearing – except rural |
| 26110 | Fossil fuel electricity generation | 30200 | Building, non-residential construction – commercial buildings, hotels, etc | 32120 | Mine site preparation |
| 26120 | Hydro-electricity generation | 30200 | Hotels construction | 32120 | Trench digging |
| 26190 | Other electricity generation | 30200 | Project management – non-residential building construction | Building structure services | |
| Electricity transmission | | Heavy and civil engineering construction | | 32210 | Concreting services |
| 26200 | Electricity transmission | 31010 | Aerodrome runway construction | 32210 | Footpaths construction – concrete |
| Electricity distribution | | 31010 | Asphalt surfacing | 32210 | Foundations construction – concrete |
| 26300 | Electricity generation, supply and distribution | 31010 | Bridge construction or repair | 32210 | Kerb and guttering construction – concrete |
| On-selling electricity and electricity market operation | | 31010 | Civil engineering – road or bridge construction | 32210 | Labouring – concreting |
| 26400 | On-selling electricity and electricity market operation | 31010 | Parking lot construction – except buildings | 32220 | Bricklaying services |
| Gas supply | | | | 32220 | Labouring – bricklaying |
| 27000 | Fuel gas distribution – through mains system | | | 32220 | Stonework on construction projects |
| 27000 | Gas, natural, distribution – through mains system | | | 32230 | Labouring – roofing services |

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| 32230 | Metal roof fixing | 32390 | Office installation and fitout services | 32920 | Earthmoving plant hire – with operators | | | |
| 32230 | Roof tiling | 32390 | Safes or vaults installation | 32990 | Abrasive blasting | | | |
| 32230 | Roofing materials installation – except insulation materials | Building completion services | 32410 | Cement rendering of buildings | 32990 | Billboard construction/erection | | |
| 32230 | Tiling services – roof | | 32410 | Labouring – plastering and ceiling services | 32990 | Clothes hoist installation | | |
| 32240 | Labouring – structural steel erection services | | 32410 | Plasterboard fixing or finishing | 32990 | Drilling contractors | | |
| 32240 | Storage tanks erection – metal | | 32410 | Plasterers | 32990 | General household repairs – excluding cleaning, gardening or trade services elsewhere classified | | |
| 32240 | Structural steel erection | | 32420 | Cabinet making, joinery – on-site fabrication of built-in furniture or other joinery | 32990 | Handyman services | | |
| 32240 | Trusses or joists erection – steel | | Building installation services | 32420 | Carpentry, joinery – on construction projects | 32990 | Handyman services – household repairs – excluding cleaning, gardening or trade services elsewhere classified | |
| 32240 | Welding work on construction projects | | | 32420 | Flooring fixing – wooden | 32990 | Home maintenance and repair services | |
| Building installation services | 32310 | | | Drains construction, cleaning or repairing – except sewerage or stormwater drains | 32420 | Formwork fixing – wooden | 32990 | Labouring – construction services nec |
| | 32310 | | | Gas plumbing | 32420 | Joinery work on construction projects | 32990 | Petrol bowsers installation |
| | 32310 | | | Guttering installation or repair – roof | 32420 | Labouring – carpentry services | 32990 | Sand or other abrasive blasting of building exteriors |
| | 32310 | Hot water systems installation | | 32420 | Roof trusses fixing – wooden | 32990 | Scaffolding construction | |
| | 32310 | Labouring – plumbing services | | 32420 | Shop fittings mfg – timber display cabinets built at the clients premises (on-site fabrication) | 32990 | Steam-cleaning of building exteriors | |
| | 32310 | Plumbing – except marine | | 32430 | Carpet laying | 32990 | Swimming pools construction – above ground | |
| | 32310 | Septic tank installation | | 32430 | Floor coverings laying nec | 32990 | Waterproofing of buildings | |
| | 32310 | Solar hot water systems installation | | 32430 | Floor sanding | WHOLESALE TRADE | | |
| | 32320 | Automatic electrical door maintenance | 32430 | Labouring – tiling and carpeting services | | | | |
| | 32320 | Electric rangehood installation | 32430 | Linoleum or linotile fixing | Agricultural product wholesaling | | | |
| 32320 | Electrical services | 32430 | Slate flooring installation | 33110 | Wool wholesaling | | | |
| 32320 | Labouring – electrical services | 32430 | Tiling services – floor and wall | 33120 | Cereal grain wholesaling | | | |
| 32320 | Pay TV antennae installation | 32430 | Wall tiling | 33190 | Farm produce or supplies wholesaling | | | |
| 32320 | Pay TV installation – antennae, decoder | 32440 | House painting | 33190 | Feed wholesaling | | | |
| 32320 | Television antennae installing | 32440 | Interior decorating service nec | 33190 | Florist operation – wholesale | | | |
| 32330 | Air conditioning equipment installation – except motor vehicles | 32440 | Labouring – painting and decorating services | 33190 | Flowers wholesaling | | | |
| 32330 | Heating equipment installation – except industrial furnaces | 32440 | Painting of buildings or other structures | 33190 | Hide wholesaling | | | |
| 32330 | Labouring – air conditioning and heating services | 32440 | Paper hanging | 33190 | Landscaping supplies – wholesaling | | | |
| 32330 | Oil heaters installation | 32440 | Spray painting of buildings or other structures | 33190 | Leather wholesaling | | | |
| 32330 | Refrigeration equipment installation | 32440 | Wall papering | 33190 | Livestock wholesaling | | | |
| 32330 | Ventilation equipment installation nec | 32450 | Glazing services | 33190 | Nursery stock – wholesale | | | |
| 32340 | Alarm systems installation | 32450 | Labouring – glazing services | 33190 | Orchard supplies wholesaling nec | | | |
| 32340 | Burglar alarms installation | 32450 | Window curtain wall installation | 33190 | Seeds wholesaling – farm or garden | | | |
| 32340 | Fire sprinklers installation | 32450 | Window frame installation | 33190 | Skins wholesaling | | | |
| 32340 | Security systems – installation | 32450 | Window installation | 33190 | Sugar wholesaling – raw | | | |
| 32340 | Smoke detectors – installation | 32450 | Window insulation fixing | 33190 | Tobacco leaf wholesaling | | | |
| 32340 | Surveillance systems installation | Other construction services | Other construction services | 33190 | Trees or shrubs, potted – wholesaling | | | |
| 32340 | Video surveillance systems installation | | | Mineral, metal and chemical wholesaling | | | | |
| 32390 | Awnings installation or repair | | | 33210 | Bitumen wholesaling | | | |
| 32390 | Blinds installation or repair | | | 33210 | Crude oil wholesaling | | | |
| 32390 | Curtains installing | | | 33210 | Crude petroleum wholesaling | | | |
| 32390 | Elevator installation, repair | | | 33210 | Diesel oil wholesaling | | | |
| 32390 | Escalator installation, repair | | | 33210 | Distillate wholesaling | | | |
| 32390 | Fireplace construction and installation | | | 33210 | Fuel oil wholesaling | | | |
| 32390 | Fireplace restoration services | | | 33210 | Heating oil dealing | | | |
| 32390 | Flywire installation – screens, shutters or blinds | | | 33210 | Kerosene wholesaling | | | |
| 32390 | Insulation materials installation | 33210 | Liquefied petroleum gas – dealing | | | | | |
| 32390 | Lifts mfg, installation and repair | 33210 | Oils or greases wholesaling – industrial or lubricating | | | | | |
| | | 33210 | Petrol wholesaling | | | | | |
| | | 33210 | Petroleum products wholesaling | | | | | |

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|--|--|---|---|--|--|
| 33221 | Aluminium can recycling – collecting, sorting, dealing, wholesaling | Specialised industrial machinery and equipment wholesaling | | 34940 | Radios wholesaling |
| 33221 | Cans, metal – recycling, collecting, sorting, dealing or wholesaling | 34110 | Agricultural machinery or equipment wholesaling | 34940 | Refrigeration equipment wholesaling – commercial |
| 33221 | Metal scrap wholesaling | 34110 | Lawn mowers wholesaling | 34940 | Sewing machines wholesaling – household |
| 33221 | Precious metals scrap dealing | 34190 | Distilling equipment wholesaling | 34940 | Sound recording or reproducing equipment – industrial – wholesaling |
| 33221 | Scrap metal merchants | 34190 | Dry cleaning machinery or equipment wholesaling | 34940 | Sound reproducing equipment – household – wholesaling |
| 33229 | Charcoal suppliers | 34190 | Food processing machinery or equipment wholesaling | 34940 | Stoves or heaters – household – wholesaling |
| 33229 | Coal wholesaling | 34190 | Forging machinery or equipment wholesaling | 34940 | Television sets wholesaling |
| 33229 | Gold, silver merchants | 34190 | Machine tools wholesaling | 34940 | Vacuum cleaners wholesaling – household |
| 33229 | Metallic ores wholesaling | 34190 | Metalworking machinery wholesaling | 34940 | Washing machines – household – wholesaling |
| 33229 | Minerals wholesaling nec | 34190 | Milk processing machinery or equipment wholesaling | 34940 | Welding equipment wholesaling – electrical |
| 33230 | Adhesives wholesaling | 34190 | Mining machinery or equipment wholesaling | 34990 | Business machines, equipment – wholesaling – except computing equipment or furniture |
| 33230 | Agricultural chemicals wholesaling | 34190 | Printing machinery or equipment wholesaling | 34990 | Display and notice boards wholesaling |
| 33230 | Chemicals wholesaling nec | 34190 | Textile working machinery or equipment wholesaling | 34990 | Film wholesaling – photographic |
| 33230 | Cleaning products – chemical-based – wholesaling | 34190 | Water purification equipment wholesaling | 34990 | Fire protection equipment wholesaling |
| 33230 | Dyes wholesaling | 34190 | Welding machinery or equipment wholesaling – non-electrical | 34990 | Furnaces or furnace equipment, industrial, wholesaling – except electrical |
| 33230 | Fertiliser wholesaling | 34190 | Woodworking machinery or equipment wholesaling | 34990 | Hairdressers' equipment wholesaling |
| 33230 | Gases – industrial – wholesaling – except liquefied petroleum gas | Other machinery and equipment wholesaling | | 34990 | Industrial machinery or equipment wholesaling nec |
| 33230 | Liquefied gases wholesaling – except liquefied petroleum gas (LPG) | 34910 | Medical equipment wholesaling nec | 34990 | Jetski parts wholesaling |
| 33230 | Marine oils wholesaling | 34910 | Professional equipment wholesaling | 34990 | Jetski wholesaling |
| 33230 | Pesticides wholesaling | 34910 | Scientific equipment wholesaling | 34990 | Laundry machinery or equipment wholesaling – except domestic |
| Timber and hardware goods wholesaling | | 34920 | Computer wholesaling – including peripherals | 34990 | Weighing machinery wholesaling nec |
| 33310 | Timber dealing – except firewood | 34920 | Laser printer wholesaling | Motor vehicle and motor vehicle parts wholesaling | |
| 33310 | Veneer wood – dealing | 34930 | Electronic telephone security device wholesaling | 35010 | Motor vehicles distributing – new |
| 33320 | Bathroom and toilet fittings – wholesaling | 34930 | Mobile phone battery wholesaling | 35010 | Motor vehicles wholesaling |
| 33320 | Hot water systems wholesaling | 34930 | Telephone or telegraph equipment wholesaling | 35020 | Bus, coach dealers |
| 33320 | Plumbers' fittings wholesaling | 34940 | Electric fittings dealing nec | 35020 | Commercial vehicles dealing |
| 33390 | Bricks dealing | 34940 | Electrical distribution equipment wholesaling | 35020 | Trucks wholesaling |
| 33390 | Builders hardware dealing nec | 34940 | Electrical equipment, industrial, wholesaling nec | 35030 | Trailer and other motor vehicle wholesaling |
| 33390 | Building materials dealing nec | 34940 | Electrical measuring or testing instruments wholesaling | 35040 | Batteries wholesaling – motor vehicle |
| 33390 | Cement wholesaling | 34940 | Electronic equipment wholesaling nec – industrial | 35040 | Motor accessory shops operation |
| 33390 | Ceramic floor or wall tile wholesaling | 34940 | Enlargers wholesaling – photographic | 35040 | Motor vehicle accessories dealing – new |
| 33390 | Galvanised iron products dealing | 34940 | Household appliances wholesaling | 35040 | Motor vehicle paint wholesaling |
| 33390 | Garden tools wholesaling | 34940 | Kitchen appliances wholesaling – household electric | 35040 | Motor vehicle parts dealing – new |
| 33390 | Hand tools wholesaling – including power operated | 34940 | Light fittings dealing – electrical | 35040 | Tyre wholesaling – motor vehicles – except motor cycles |
| 33390 | Hardware wholesaling – domestic | 34940 | Photocopier wholesaling | 35040 | Tyres or tubes wholesaling |
| 33390 | Insulating materials wholesaling | 34940 | Photocopying machines wholesaling | 35050 | Auto parts recyclers |
| 33390 | Locks wholesaling | 34940 | Photographic equipment wholesaling | 35050 | Motor vehicle parts dealing – used |
| 33390 | Paint wholesaling | 34940 | Radio or television parts wholesaling | 35050 | Motor wreckers |
| 33390 | Roofing materials wholesaling | | | 35050 | Recycling – auto parts |
| 33390 | Sand dealing | | | 35050 | Second hand motor vehicle parts dealing |
| 33390 | Screens – window – wholesaling | | | | |
| 33390 | Spa pool and hot tub wholesaling | | | | |
| 33390 | Swimming pools wholesaling – fibreglass – below ground | | | | |
| 33390 | Tiles wholesaling – except non-ceramic floor tiles | | | | |
| 33390 | Wall or ceiling boards wholesaling | | | | |
| 33390 | Wallpaper wholesaling | | | | |
| 33390 | Woodworking tools wholesaling | | | | |

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| Grocery, liquor and tobacco product wholesaling | | 37120 | Menswear wholesaling | 37390 | Leather goods wholesaling – except clothing or footwear |
| 36010 | General line groceries wholesaling | 37120 | Millinery wholesaling | 37390 | Luggage wholesaling |
| 36020 | Butchers – wholesale | Pharmaceutical and toiletry goods wholesaling | | 37390 | Musical instruments wholesaling |
| 36020 | Kangaroo meat wholesaling | 37200 | Cosmetics wholesaling | 37390 | Pet foods wholesaling |
| 36020 | Meat wholesaling – except canned, cured or smoked poultry or rabbit meat | 37200 | Detergents wholesaling | 37390 | Pets wholesaling |
| 36020 | Poultry wholesaling | 37200 | Drugs wholesaling – except veterinary | 37390 | Pool cleaning equipment wholesaling |
| 36020 | Rabbit meat wholesaling | 37200 | Drugs wholesaling – veterinary | 37390 | Second-hand goods wholesaling nec |
| 36020 | Sausages wholesaling | 37200 | Medicines wholesaling – except veterinary | 37390 | Wholesale trade nec |
| 36020 | Smallgoods wholesaling | 37200 | Perfumes wholesaling | Commission-based wholesaling | |
| 36030 | Dairy products wholesaling | 37200 | Soap wholesaling | 38000 | Antiques auctioning service |
| 36030 | Ice cream wholesaling | 37200 | Toiletries wholesaling | 38000 | Auctioning service – furniture, second-hand goods |
| 36030 | Milk wholesaling | Furniture, floor coverings and other goods wholesaling | | 38000 | Auctioning service – livestock |
| 36040 | Crustacean wholesaling | 37310 | Beds wholesaling | 38000 | Auctioning service – used motor vehicles |
| 36040 | Fish wholesaling | 37310 | Floor coverings wholesaling | 38000 | Auctioning service nec |
| 36040 | Seafoods wholesaling – fresh or frozen | 37310 | Floor tile wholesaling (except ceramic) | 38000 | Wool broking – wholesaling |
| 36050 | Fruit fresh – wholesaling, washing or packing | 37310 | Furniture wholesaling – except office | RETAIL TRADE | |
| 36050 | Vegetables fresh – wholesaling, washing or packing | 37310 | Furniture wholesaling – office | Motor vehicle retailing | |
| 36061 | Beer, wine and spirits wholesalers | 37310 | Mattresses wholesaling | 39110 | Car dealer – new and/or used |
| 36062 | Tobacco products wholesaling | 37320 | Costume jewellery wholesaling | 39110 | Motor vehicles retailing – new |
| 36090 | Cereal foods wholesaling | 37320 | Gemstones wholesaling | 39110 | Motor vehicles retailing – used |
| 36090 | Chinese groceries wholesaling | 37320 | Jewellery wholesaling | 39120 | Go-karts retailing – motorised |
| 36090 | Confectionery wholesaling | 37320 | Precious metals wholesaling | 39120 | Motor cycles or scooters wholesaling or retailing |
| 36090 | Cordials – wholesaling | 37320 | Watch or clock parts wholesaling | 39130 | Caravan dealers |
| 36090 | Eastern foods wholesaling | 37320 | Watches wholesaling | 39130 | Horse floats wholesaling or retailing |
| 36090 | Egg and egg products wholesaling | 37330 | China, glassware and earthenware wholesaling | 39130 | Mobile homes dealing |
| 36090 | Food wholesaling nec | 37330 | Glassware wholesaling – household | 39130 | Trailers dealing – except boat |
| 36090 | Groceries wholesaling nec | 37330 | Household ceramic giftware wholesaling | Motor vehicle parts retailing | |
| 36090 | Health foods wholesaling | 37330 | Kitchenware wholesaling | 39211 | Batteries retail – motor vehicle |
| 36090 | Honey wholesaling | 37330 | Tableware wholesaling | 39211 | Caravan battery retailing |
| 36090 | Nuts wholesaling | 37340 | Golf equipment wholesaling | 39219 | Car accessories dealing |
| 36090 | Potato crisps wholesaling | 37340 | Gymnasium equipment wholesaling | 39220 | Tyres or tubes for motor vehicle – retailing |
| 36090 | Rice wholesaling – milled or polished | 37340 | Hobby equipment wholesaling – except tools | Fuel retailing | |
| 36090 | Seafoods wholesaling – canned | 37340 | Playground equipment wholesaling | 40000 | Diesel oil retailing |
| 36090 | Soft drinks wholesaling | 37340 | Ski equipment wholesaling | 40000 | Distillate retailing |
| 36090 | Tea wholesaling | 37340 | Skin diving equipment wholesaling | 40000 | Engine oils retailing |
| Textile, clothing and footwear wholesaling | | 37340 | Sporting goods wholesaling – except clothing or footwear | 40000 | Kerosene retailing |
| 37110 | Bags or sacks wholesaling – textile | 37340 | Toys wholesaling | 40000 | Liquefied petroleum gas – automotive – retailing |
| 37110 | Haberdashery wholesaling | 37340 | Water ski equipment wholesaling | 40000 | Petrol retailing |
| 37110 | Household linen wholesaling | 37350 | Books wholesaling | 40000 | Service station operation |
| 37110 | Rope wholesaling | 37350 | Magazine wholesaling | Supermarket and grocery stores | |
| 37110 | Sail cloth wholesaling | 37350 | Newspaper wholesaling | 41100 | General store operation – main grocery |
| 37110 | Soft furnishings wholesaling | 37350 | Periodicals wholesaling | 41100 | Groceries retailing |
| 37110 | Tents wholesaling | 37360 | Bags wholesaling – paper | 41100 | Grocery supermarket operation |
| 37110 | Textiles wholesaling nec | 37360 | Paper products wholesaling nec | Specialised food retailing | |
| 37110 | Yarns wholesaling | 37360 | Paper wholesaling | 41211 | Butchers, butcher shops – retail |
| 37120 | Clothing wholesalers | 37360 | Stationery wholesaling | 41211 | Meat retailing – except canned meat |
| 37120 | Footwear wholesaling | 37390 | Artists' supplies wholesaling | 41212 | Fish retailing – fresh |
| 37120 | Furriers – wholesale | 37390 | Firewood wholesaling | 41212 | Seafoods retailing – fresh |
| 37120 | Lingerie wholesaling | | | | |

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| 41213 | Poultry retailing – fresh | 42210 | Heating equipment – household electric – retailing | 42410 | Gymnasium equipment retailing |
| 41220 | Fruit retailing – fresh | 42210 | Household appliances retailing | 42410 | Ski equipment retailing |
| 41220 | Greengrocery operation – retail | 42210 | Household freezer retailing | 42410 | Skin diving equipment retailing |
| 41220 | Vegetables fresh – retailing | 42210 | Household fridge retailing | 42410 | Sporting equipment retailing – except clothing or footwear |
| 41230 | Liquor stores | 42210 | Household internet equipment retailing | 42410 | Water ski equipment retailing |
| 41230 | Wine and spirit merchants – retail | 42210 | Household microwave oven retailing | 42420 | Compact disc, cassette tape and records retailing |
| 41290 | Bakeries and hot bread shops | 42210 | Household whitegoods retailing | 42420 | Phonograph records retailing |
| 41290 | Biscuits retailing | 42210 | Internet retailing – personal and household goods | 42420 | Recorded music retailing |
| 41290 | Bread retailing | 42210 | Mobile phone battery retailing | 42420 | Video cassette retailing |
| 41290 | Bread vendors | 42210 | Mobile phone retailing | 42430 | Dolls retailing |
| 41290 | Cakes retailing | 42210 | Oil heaters retailing – household | 42430 | Games retailing |
| 41290 | Confectionery retailing | 42210 | Photographic equipment retailing | 42430 | Hobby equipment and supplies retailing |
| 41290 | Delicatessens | 42210 | Pocket calculators retailing – electronic | 42430 | Toys retailing |
| 41290 | Eastern foods retailing | 42210 | Radios retailing – except car radios | 42441 | Magazine retailing |
| 41290 | Gourmet shops | 42210 | Refrigerators retailing – household | 42441 | Newsagent operation |
| 41290 | Health foods retailing | 42210 | Sound reproducing equipment – household – retailing | 42441 | Newspapers retailing |
| 41290 | Pastries retailing | 42210 | Stoves – household – retailing | 42441 | Periodicals retailing |
| 41290 | Smallgoods retailing | 42210 | Telephone retailing including mobile phones | 42442 | Books retailing |
| 41290 | Specialised foods retailing nec | 42210 | Television antennae retailing | 42450 | Boat dealers |
| Furniture, floor coverings, houseware and textile goods retailing | | 42210 | Television sets retailing | 42450 | Boat trailer dealing |
| 42110 | Antique reproduction furniture retailing | 42210 | Vacuum cleaners retailing | 42450 | Jetski parts retailing |
| 42110 | Awnings retailing | 42210 | Video cameras retailing | 42450 | Jetski retailing |
| 42110 | Beds retailing | 42210 | Washing machines – household – retailing | 42450 | Marine accessories retailing nec |
| 42110 | Blinds retailing | 42220 | Computer retailing | 42450 | Outboard motors retailing |
| 42110 | Furniture retailing – household | 42290 | Dry cell battery retailing | 42450 | Sailing or nautical accessories retailing |
| 42110 | Mattresses retailing | Hardware, building and garden supplies retailing | | 42450 | Trailers dealing – boat |
| 42120 | Carpet retailing | 42310 | Bathroom and toilet fittings – retailing | Clothing, footwear and personal accessories retailing | |
| 42120 | Cork flooring retailing | 42310 | Garden tools retailing | 42510 | Babies' wear retailing |
| 42120 | Floor coverings retailing | 42310 | Hardware retailing – domestic | 42510 | Bridal wear and accessories retailing |
| 42120 | Tiles – floor – retailing | 42310 | Lawn mower retailing | 42510 | Clothing accessories retailing |
| 42130 | China, glassware and earthenware retailing | 42310 | Paint retailing | 42510 | Clothing retailing |
| 42130 | Cooking utensils retailing – excluding household electric | 42310 | Tools, household, retailing | 42510 | Fashion ware – retailing |
| 42130 | Crockery retailing | 42310 | Wallpaper retailing | 42510 | Foundation garments retailing |
| 42130 | Glassware retailing | 42320 | Fertiliser retailing | 42510 | Fur clothing retailing |
| 42130 | Kitchenware retailing | 42320 | Garden ornaments retailing | 42510 | Furriers – retail |
| 42130 | Silverware retailing | 42320 | Garden supplies retailing nec | 42510 | Ladies' wear retailing |
| 42140 | Curtains retailing | 42320 | Landscaping supplies – retailing | 42510 | Leather clothing retailer |
| 42140 | Dressmaking supplies retailing | 42320 | Nurseries – retail | 42510 | Lingerie retailing |
| 42140 | Fabrics, textile retailing | 42320 | Pesticides retailing | 42510 | Menswear retailing |
| 42140 | Haberdashery retailing | 42320 | Plants, garden – retailing | 42510 | Millinery retailing |
| 42140 | Household textiles retailing | 42320 | Seedlings retailing | 42510 | Protective clothing retailing |
| 42140 | Linen retailing – household | 42320 | Seeds retailing – garden | 42510 | Women's wear retailing |
| 42140 | Soft furnishings retailing | 42320 | Shrubs or trees retailing | 42510 | Work clothing retailing |
| 42140 | Yarns retailing | Recreational goods retailing | | 42520 | Footwear retailing |
| Electrical and electronic goods retailing | | 42410 | Bicycles and accessories retailing | 42520 | Shoes retailing |
| 42210 | Air conditioners retailing – household | 42410 | Camping equipment retailing | 42530 | Jewellery retailing – except direct sellers |
| 42210 | Barbecues retail | 42410 | Firearms retailing | 42530 | Watches retailing |
| 42210 | Cameras, accessories retailing | 42410 | Fishing tackle retailing | 42590 | Handbags retailing |
| 42210 | Cooking utensils retailing – household electric | 42410 | Golf equipment retailing | 42590 | Leather goods retailing – except apparel |
| 42210 | Gas heating appliances – household – retailing | 42410 | Guns or rifles retailing | 42590 | Umbrellas retailing |
| | | | | 42590 | Wigs retailing |

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|---|--|--|--|--|--|
| Department stores | | 42799 | Picture framing service | Cafes, restaurants and takeaway food services | |
| 42600 | Department store operation | 42799 | Postcards retailing | 45110 | Internet cafe (mainly cafe operation) |
| Pharmaceutical and other store-based retailing | | 42799 | Religious goods retailing | 45110 | Cafe operation |
| 42711 | Bandages/dressings – medical retailing | 42799 | Retailing nec | 45110 | Coffee shops |
| 42711 | Chemist shop operation – pharmacy | 42799 | Souvenirs retailing | 45110 | Restaurant operation |
| 42711 | Drugs retailing | 42799 | Tobacco products retailing | 45120 | Chicken, take away and retailing – cooked and ready to eat |
| 42711 | Medicine retailing | 42799 | Travel goods retailing | 45120 | Fast food retailing |
| 42711 | Pharmacy operation – retail | 42799 | Variety store operation | 45120 | Fish and chips retailing – take away |
| 42712 | Cosmetics retailing – except chemist shops, pharmacies and direct sellers | Non-store retailing | | 45120 | Hamburgers retailing |
| 42712 | Perfumes retailing – except chemist shops, pharmacies and direct sellers | 43101 | Cosmetics retailing – catalogue selling | 45120 | Ice cream retailing |
| 42712 | Toiletries retailing – except chemist shops, pharmacies and direct sellers | 43101 | Cosmetics retailing – direct selling | 45120 | Pizza take away – retailing |
| 42720 | Artists' supplies retailing | 43101 | Direct selling – cosmetics, perfumes and toiletries | 45120 | Soft drinks retailing |
| 42720 | Stationery retailing | 43101 | Perfumes retailing – direct selling | 45120 | Take away foods – retailing |
| 42720 | Writing materials retailing | 43101 | Toiletries retailing – direct selling | 45130 | Airline catering service |
| 42731 | Pawnbroking | 43102 | Direct selling – jewellery | 45130 | Catering service |
| 42732 | Antiques retailing (except pawnbroking) | 43102 | Jewellery retailing – direct selling | Pubs, tavern and bars | |
| 42733 | Coin dealers | 43109 | Health foods direct selling | 45200 | Bar – licensed |
| 42733 | Disposal stores – new goods | 43109 | Amway sales | 45200 | Hotel operation – mainly drinking place |
| 42733 | Second-hand books retailing | 43109 | Book retailing – catalogue selling | 45200 | Nightclub operation |
| 42733 | Second-hand clothes retailing | 43109 | Book retailing – direct selling | 45200 | Pub operation – mainly drinking place |
| 42733 | Second-hand furniture retailing or auctioning – except pawnbrokers | 43109 | Direct selling nec | 45200 | Tavern operation – mainly drinking place |
| 42733 | Second-hand goods retailing – except motor vehicles, pawnbrokers | 43109 | Domestic appliance retailing – catalogue selling (except commission based) | 45200 | Wine bar operation – mainly drinking place |
| 42733 | Second-hand jewellery retailing – except pawnbrokers | 43109 | Domestic appliance retailing – direct selling (except commission based) | Clubs (Hospitality) | |
| 42733 | Stamp dealing – except pawnbrokers | 43109 | Domestic appliance retailing – via internet | 45301 | Clubs – licensed |
| 42740 | Dried flowers retailing | 43109 | Milk vendor | 45301 | Licensed club operation |
| 42740 | Florist operation – retail | Retail commission-based buying and/or selling | | 45302 | Clubs – not licensed, hospitality, with staff |
| 42740 | Flowers retailing | 43201 | Cosmetics, perfumes and toiletry goods retailing commission based | TRANSPORT, POSTAL AND WAREHOUSING | |
| 42791 | Solar pool equipment and supplies retailing | 43202 | Jewellery retailing commission based | | |
| 42791 | Spa pool and hot tub retailing | 43209 | Domestic appliance retailing – catalogue selling (commission based) | Road freight transport | |
| 42791 | Swimming pool chemicals retailing | 43209 | Domestic appliance retailing – direct selling (commission based) | 46100 | Delivery service – road |
| 42791 | Swimming pool retailing | 43209 | Yacht broking | 46100 | Furniture removal service – road |
| 42792 | Art dealers | ACCOMMODATION AND FOOD SERVICES | | 46100 | Gas hauling – by road |
| 42792 | Art gallery operation – retail | | | 46100 | Log haulage service |
| 42793 | Adult shop operation | Accommodation | | 46100 | Road freight transport service |
| 42794 | Animals retailing – live | 44000 | Boarding houses | 46100 | Taxi truck service |
| 42794 | Pet shops | 44000 | Camping ground operation | 46100 | Towing service, motor vehicle |
| 42799 | Clocks retailing | 44000 | Caravan parks and camping grounds | 46100 | Truck hire service – with driver |
| 42799 | Coal retailing | 44000 | Guest house operation | 46100 | Waste paper transport – road |
| 42799 | Craft materials and supplies retailing | 44000 | Holiday houses and flats operation | Road passenger transport | |
| 42799 | Discount store operation | 44000 | Hotel operation | 46210 | Bus, coach transport – long distance |
| 42799 | Firewood cutting and retailing | 44000 | Motel operation | 46210 | Charter bus service – long distance |
| 42799 | Fireworks retailing | 44000 | Private hotel operation – short-term accommodation | 46210 | Tourist coach service – long distance |
| 42799 | General store operation – other than mainly groceries | 44000 | Ski-lodge operation | 46220 | Airport bus service |
| 42799 | Gift shops | 44000 | Student residences operation – except boarding schools | 46220 | Bus, coach transport – short distance |
| 42799 | Greeting cards retailing | 44000 | Youth hostel operation | 46220 | Charter bus service – short distance |
| 42799 | Ice retailing | | | 46220 | School bus service |
| 42799 | Musical instruments retailing | | | 46220 | Tramway passenger transport service |

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| Rail freight transport | | 50100 | Tourist coach service – short distance | 52920 | Freight forwarding service – road |
| 47100 | Freight transport service – railway | 50100 | Whale watching tours – coastal waters | 52991 | Taxi driver |
| Rail passenger transport | | 50100 | Wilderness tour operation – mainly by four-wheel drive – with driver | 52999 | Chauffeur service |
| 47200 | Monorail operation | Pipeline and other transport | | 52999 | Container terminal or park facilities – for road freight |
| Water freight transport | | 50210 | Pipeline operation | 52999 | Freight brokerage service |
| 48100 | Ferry service | 50290 | Freight transport operation nec | 52999 | Railway station operation |
| 48100 | Freight transport service – coastal sea transport | 50290 | Ski-tow operation | 52999 | Taxi radio base operation – except for taxi trucks |
| 48100 | Freight transport service – river, harbour or lake | 50290 | Transport operation nec | 52999 | Toll bridge operation |
| 48100 | Ship charter, lease or rental | Postal and courier pick-up and delivery services | | 52999 | Toll road operation |
| 48100 | Ship charter, lease or rental – with crew for freight transport | 51010 | Mail services | 52999 | Transport container repair or refurbishing |
| 48100 | Ship management service for coastal sea transport | 51010 | Mailbox rental services | 52999 | Vehicular ferry or punt operation – in inland waters |
| 48100 | Ship management service for international sea transport | 51010 | Post office operation | Warehousing and storage services | |
| 48100 | Vehicular ferry operation – in coastal waters | 51010 | Postal agency operation | 53010 | Grain elevator operation |
| Water passenger transport | | 51020 | Courier service | 53010 | Grain silo operation |
| 48200 | Boat charter, lease or rental, with crew for passenger transport | 51020 | Messenger service | 53010 | Grain storage |
| 48200 | Island ferry operation – in coastal waters | Water transport support services | | 53010 | Storage service – grain |
| 48200 | Ocean cruise services – between domestic and foreign ports | 52110 | Ship loading or unloading service | 53090 | Bond store operation |
| 48200 | Ocean cruise services – between domestic ports | 52110 | Stevedoring | 53090 | Cold store operation |
| 48200 | Water taxi service | 52120 | Coal loader operation – sea transport | 53090 | Cool storage of fruit and vegetables |
| Air and space transport | | 52120 | Container terminal operation – marine cargo | 53090 | Furniture storage service |
| 49001 | Aircraft charter, lease or rental – with crew | 52120 | Freight terminal operation – sea transport | 53090 | Storage service nec |
| 49001 | Freight transport service – non-scheduled air transport | 52120 | Grain loader operation – sea transport | 53090 | Warehousing nec |
| 49001 | Helicopter charter | 52120 | Ship mooring service | INFORMATION MEDIA AND TELECOMMUNICATIONS | |
| 49009 | Airline operation – scheduled domestic | 52120 | Wharf facility leasing | | |
| 49009 | Airline operation – scheduled international | 52120 | Wharf provision | Newspaper, periodical, book and directory publishing | |
| 49009 | Freight transport service – scheduled domestic air transport | 52190 | Divers – commercial, salvage | 54110 | Newspapers publishing |
| 49009 | Freight transport service – scheduled international air transport | 52190 | Harbour services nec | 54120 | Periodicals publishing |
| Scenic and sightseeing transport | | 52190 | Navigation service – water transport | 54130 | Books publishing |
| 50100 | Cable car operation | 52190 | Pilotage service | 54130 | Maps publishing |
| 50100 | Chair lift operation | 52190 | Port services nec | 54140 | Directory and mailing list publishing |
| 50100 | Cruise operation – river, harbour or lake, with or without restaurant facilities | 52190 | Salvage service – marine | 54190 | Investing in tangible artistic work |
| 50100 | Dive boat tours – coastal waters | 52190 | Ship registration service | Software publishing | |
| 50100 | Dive boat tours – inland waters | 52190 | Shipping agency service | 54200 | Software publishing |
| 50100 | Four-wheel drive tour operation with driver | 52190 | Ships agency service | Motion picture and video activities | |
| 50100 | Game fishing tours – coastal waters | 52190 | Towboat operation | 55110 | Film and video production |
| 50100 | Motor cycle tour operation – with driver | 52190 | Tugboat operation | 55110 | Motion picture film or tape production |
| 50100 | Railway operation – by historical railway societies or as a tourist attraction | Air transport support services | | 55110 | Newsreel production |
| | | 52200 | Airport operation | 55110 | Television film or tape production |
| | | 52200 | Airport services | 55120 | Film and video distribution |
| | | 52200 | Aviation consultancy service | 55120 | Motion picture distribution |
| | | 52200 | Navigation service – air transport | 55120 | Motion picture leasing |
| | | Other transport support services | | 55120 | Video tapes leasing – excluding hire to the public by video hire outlets |
| | | 52910 | Baggage agency service | 55130 | Cinema operation |
| | | 52910 | Customs agency service | 55130 | Drive-in theatre operation |
| | | 52910 | Export documentation preparation service | 55130 | Motion picture screening |
| | | 52910 | Import documentation preparation service | 55130 | Motion picture theatre operation |
| | | 52920 | Freight forwarding service – except by road | 55130 | Newsreel theatre operation |
| | | | | 55140 | Motion picture editing |

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| Sound recording and music publishing | | Other information services | | Superannuation funds | |
| 55210 | Sheet music publishing | 60200 | News collection for radio broadcasting | 63300 | First Home Saver Account Trust |
| 55220 | Sound recording studio operation | 60200 | News collection for television broadcasting | 63300 | Pension fund separately constituted – operation |
| Radio broadcasting | | FINANCIAL AND INSURANCE SERVICES | | 63300 | Superannuation fund operation – separately constituted |
| 56100 | Radio service | Central banking | | Auxiliary finance and investment services | |
| 56100 | Radio station operation | 62100 | Central bank operation | 64110 | Commodity futures broking or dealing |
| Television broadcasting | | Depository financial intermediation | | 64110 | Financial asset broking service |
| 56210 | Television service | 62210 | Bank operation | 64110 | Mortgage broking service |
| 56210 | Television station operation | 62210 | Development bank operation | 64110 | Stockbroking or trading |
| 56220 | Pay TV operation | 62210 | Savings bank operation | 64190 | Credit card administration service |
| 56220 | Pay TV station operation | 62210 | Trading bank operation | 64190 | Executor service |
| Internet publishing and broadcasting | | 62220 | Building societies | 64190 | Financial service nec |
| 57000 | Internet publishing (periodical) | 62220 | Permanent building society operation | 64190 | Nominee service |
| Telecommunications services | | 62230 | Credit unions | 64190 | Portfolio investment management services |
| 58010 | Communication service – including telephone, telex, satellite communications service – except radio and TV broadcasting | 62290 | Finance company operation | 64190 | Security valuation service |
| 58010 | Network communication service (wired) | 62290 | Money market dealers | 64190 | Share registry operation |
| 58010 | Telecommunications service | Non-depository financing | | 64190 | Superannuation fund management service – on a fee or commission basis |
| 58010 | Telephone exchange operation | 62300 | Financing nec | 64190 | Trustee service |
| 58010 | Telephone service | 62300 | Terminating building society operation | Auxiliary insurance services | |
| 58010 | Teleprinter service | Financial asset investing | | 64200 | Actuarial service |
| 58010 | Telex service | 62400 | Corporate unit trusts – assessed as companies | 64200 | Claim assessment service |
| 58020 | Datacasting service provision | 62400 | Friendly society operation | 64200 | Insurance agency service |
| 58020 | Network communication service (wireless) | 62400 | Holding company operation – ie holding shares in subsidiary companies | 64200 | Insurance broking service |
| 58020 | Radio relay station operation | 62400 | Investment association operation | 64200 | Insurance consultant service |
| 58020 | Radio telephone service | 62400 | Investment company operation | 64200 | Investing in patents and copyrights |
| 58020 | Satellite communications service | 62400 | Investment operation – own account | RENTAL, HIRING AND REAL ESTATE SERVICES | |
| 58020 | Television relay station operation | 62400 | Public trading trust operation – assessed as companies | Motor vehicle and transport equipment rental and hiring | |
| 58090 | Other telecommunications services | 62400 | Unit trust – corporate operation, assessed as companies | 66110 | Car leasing, hiring or renting – except licensed hire cars or taxi cabs |
| Internet service providers and web search portals | | 62400 | Unit trust – public trading operation, assessed as companies | 66110 | Hire car service without driver |
| 59100 | Email services | 62400 | Unit trust operation – except corporate and public trading trusts | 66110 | Motor vehicle – hiring, leasing or renting – except licensed hire cars or taxi cabs |
| 59100 | Internet cafe (mainly internet service operation) | Life insurance | | 66190 | Aircraft leasing |
| 59100 | Internet service providers | 63100 | Life insurance provision | 66190 | Bus, coach leasing |
| Data processing, web hosting and electronic information storage services | | Health and general insurance | | 66190 | Campervan leasing, hiring or renting |
| 59210 | Computer time-sharing service | 63210 | Funeral benefit provision | 66190 | Caravan hiring |
| 59210 | Data entry service | 63210 | Health insurance | 66190 | Container hiring |
| 59210 | Data processing service | 63220 | Accident insurance provision | 66190 | Horse trailer hiring |
| 59210 | Microfiche production services | 63220 | Fire insurance provision | 66190 | Ship leasing |
| 59210 | Tabulating service | 63220 | General insurance | 66190 | Trailer hiring |
| 59220 | Information storage and retrieval services – except library | 63220 | Household insurance | 66190 | Truck leasing, hiring or renting |
| Libraries and archives | | 63220 | Insurance – accident, house, marine and general | Farm animals and bloodstock leasing | |
| 60100 | Archival service | 63220 | Motor vehicle insurance | 66200 | Farm animals and bloodstock leasing |
| 60100 | Film archive service | 63220 | Third-party insurance | Other goods and equipment rental and hiring | |
| 60100 | Library service | 63220 | Travel insurance provision | 66310 | Agricultural machinery leasing |
| 60100 | Photographic archive service | 63220 | Workers' compensation insurance | 66310 | Construction machinery leasing |
| 60100 | Sound archive service | | | 66310 | Leasing of plant or equipment |

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| Code | Description of business activity | Code | Description of business activity | Code | Description of business activity |
|--|---|--|---|--------------------------------------|--|
| 66320 | Video tapes and games hiring to general public | 67200 | Renting or leasing of non-residential buildings (except as owner or leaseholder) | 69230 | Engineering consultancy service |
| 66390 | Amusement machines hiring – including peripherals | 67200 | Renting or leasing of non-residential property (except as owner or leaseholder) | 69230 | Engineering drafting service |
| 66390 | Bicycles hiring | 67200 | Timeshare apartment management service | 69230 | Marine engineering service |
| 66390 | Camping equipment hiring | 67200 | Valuing service – real estate | 69230 | Mining engineering service |
| 66390 | Costume hiring | PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES | | 69230 | Naval architecture service |
| 66390 | Domestic appliance hiring | | | 69230 | Pipeline engineering service |
| 66390 | Fishing tackle hiring | Scientific research services | | 69230 | Product design service |
| 66390 | Furniture hiring | | | 69230 | Quantity surveying service |
| 66390 | Hobby equipment hiring | 69100 | Agricultural research activities | 69230 | Sanitary engineering service |
| 66390 | Household goods hiring | 69100 | Engineering research activities | 69230 | Traffic engineering service |
| 66390 | Indoor plant hire | 69100 | Food research institution operation – except university | 69240 | Commercial art service |
| 66390 | Office machinery or equipment hiring | 69100 | Industrial research institution operation – except university | 69240 | Fashion design service |
| 66390 | Photographic equipment hiring | 69100 | Medical research institution operation – except university | 69240 | Graphic design service – for advertising |
| 66390 | Plant hiring or leasing | 69100 | Medical science research activities | 69240 | Signwriting |
| 66390 | Pram and trolley hire | 69100 | Natural sciences – astronomy, chemistry, mathematics, physics, earth sciences research activities | 69240 | Ticket writing |
| 66390 | Ski equipment hire | 69100 | Observatory operation – except university | 69250 | Assay service |
| 66390 | Sound reproducing equipment – household – hiring | 69100 | Scientific research institution operation – except university | 69250 | Chemical analysis service nec |
| 66390 | Sporting equipment hiring | 69100 | Social sciences – economics, psychology, sociology research activities | 69250 | Forensic science consulting service – other than pathology service |
| 66390 | Stoves or heaters hiring | 69100 | Technology research activities | 69250 | Geological and geophysical consultancy service |
| 66390 | Television hiring | Architectural, engineering and technical services | | 69250 | Laboratory operation |
| 66390 | Toy library (non-welfare service) | | | 69250 | Metallurgical services |
| 66390 | Video recorder or equipment hiring | 69210 | Architect | 69250 | Pollution monitoring service |
| 66390 | Washing machine hiring | 69210 | Architectural services | 69250 | Scientific or technical services nec |
| 66390 | Water ski equipment hire | 69210 | Drafting service – architectural | 69250 | Seismic survey data analysis service |
| Non-financial intangible assets (except copyrights) leasing | | 69210 | Landscape architecture service | 69250 | Testing or assay service |
| 66400 | Leasing licences | 69210 | Town planning service | 69250 | Thermographic testing services |
| 66400 | Taxi cab plate leasing | 69220 | Aerial photography service | 69250 | Wool testing service |
| Property operators | | 69220 | Aerial surveying service | Legal and accounting services | |
| 67110 | Apartments renting or leasing – except holiday apartments | 69220 | Engineering surveying service | 69310 | Advocate |
| 67110 | Buildings, residential – renting or leasing – other than holiday | 69220 | Land surveying service | 69310 | Barrister |
| 67110 | Flats renting or leasing – except holiday flats | 69220 | Map preparation service | 69310 | Conveyancing service – by qualified legal practitioners |
| 67110 | Houses renting or leasing – except holiday houses | 69220 | Mining surveying service | 69310 | Conveyancing service – other than by qualified legal practitioners |
| 67120 | Renting or leasing of non-residential buildings as owner or leaseholder | 69220 | Oceanographic surveying service | 69310 | Legal aid service |
| 67120 | Renting or leasing of non-residential property as owner or leaseholder | 69220 | Seismic surveying service | 69310 | Notary |
| Real estate services | | 69220 | Surveying service | 69310 | Solicitor |
| 67200 | Auctioning service – real estate | 69230 | Boat designing service | 69310 | Title searching service |
| 67200 | Broking service, real estate | 69230 | Building consultancy service | 69320 | Accountant |
| 67200 | Real estate agency service | 69230 | Chemical engineering service | 69320 | Accounting service |
| 67200 | Real estate auctioning service | 69230 | Civil engineering service | 69320 | Auditing service |
| 67200 | Real estate body corporate management service | 69230 | Construction project management service – fee or contract basis | 69320 | Bookkeeping service |
| 67200 | Real estate broking service | 69230 | Drawing office service – engineering | 69320 | Tax agent |
| 67200 | Real estate management service | 69230 | Electrical engineering service – consulting | Advertising services | |
| 67200 | Real estate rental agency service | 69230 | Electronic engineering service – consulting | 69400 | Advertising agency operation |
| 67200 | Real estate title transfer service – other than by units of qualified legal practitioners | | | 69400 | Advertising service |
| | | | | 69400 | Direct marketing services – advertising direct mail |
| | | | | 69400 | Internet advertising services |
| | | | | 69400 | Samples distribution service |

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|--|--|---|--|--|--|
| Market research and statistical services | | 70000 | Internet consultancy service | 73110 | House cleaning service |
| 69500 | Market research service | 70000 | Internet development services | 73110 | Office cleaning service |
| 69500 | Public opinion research service | 70000 | Internet implementation advisory services | 73110 | Restaurant vat and cooker cleaning services |
| Management and other consulting services | | 70000 | Internet software development | 73110 | Road sweeping – cleaning services |
| 69610 | Corporate head office management services | 70000 | Internet website design services | 73110 | Street sweeping – cleaning services |
| 69621 | Environmental consultancy service – excluding laboratory service | 70000 | Internet website development | 73110 | Swimming pool cleaning service |
| 69621 | Environmental consultancy services | 70000 | Software development services nec | 73110 | Telephone cleaning service |
| 69622 | Occupational health and safety (OH&S) consultancy services | 70000 | Software production service | 73110 | Window cleaning service |
| 69629 | Business consultant service | 70000 | Systems analysis service | 73120 | Pest control service nec |
| 69629 | Business management services nec | 70000 | Website development | 73120 | Weed control service |
| 69629 | Business services nec | ADMINISTRATIVE AND SUPPORT SERVICES | | 73130 | Gardening service nec |
| 69629 | Entertainer or celebrity management service | | | 73130 | Lawn mowing service |
| 69629 | Lobbyist | Employment services | | 73130 | Roadside and nature strip grass mowing or slashing service |
| 69629 | Management consultancy service | 72110 | Casting agency service | Packaging services | |
| 69629 | Merchandising consultancy service | 72110 | Employment agency operation | 73200 | Packing or filling service – contract basis |
| 69629 | Music group management service | 72110 | Executive search service | PUBLIC ADMINISTRATION AND SAFETY | |
| 69629 | Operations research service | 72110 | Outplacement service | | |
| 69629 | Personnel management service | 72120 | Contract staff service | Central government administration | |
| 69629 | Public affairs consultant | 72120 | Labour hire – temporary | 75100 | Central government administration |
| 69629 | Public relations counselling service | 72120 | Model agency | 75100 | Commonwealth government administration |
| 69629 | Sales advisory service | 72120 | Temporary labour hire | 75100 | Federal government administration |
| 69629 | Tariff consultancy service | Travel agency services | | State government administration | |
| 69629 | Tourism development consultancy service | 72200 | Ticket selling – for non-resident airlines | 75200 | State government administration |
| Veterinary services | | 72200 | Tour guide service | Local government administration | |
| 69700 | Animal clinic or hospital operation | 72200 | Tour retailing service | 75300 | Local government administration |
| 69700 | Spaying service | 72200 | Travel agency service | 75300 | Shire administration |
| 69700 | Veterinary hospitals | Other administrative services | | Justice | |
| 69700 | Veterinary surgeon | 72910 | Secretarial service | 75400 | Commission operation – judicial |
| Other professional, scientific and technical services | | 72920 | Desktop publishing service | 75400 | Courts operation – judicial |
| 69910 | Commercial photography service | 72920 | Typing service | Government representation | |
| 69910 | Photography service – except aerial photography, motion picture production or photographic film processing | 72920 | Word processing service | 75510 | Domestic government representation |
| 69910 | Portrait photography services | 72930 | Collection agency service | 75520 | Consulate operation – foreign government |
| 69910 | Street photography service | 72930 | Consumer credit reporting service | 75520 | Embassy operation – foreign government |
| 69910 | Studio photography service | 72930 | Credit bureau or agency service | 75520 | High Commission operation |
| 69910 | Video filming | 72930 | Debt collecting service | 75520 | Trade commission operation – foreign government |
| 69990 | Interpreting service | 72940 | Telephone answering service | Defence | |
| 69990 | Meteorological services | 72990 | Events booking agent | 76000 | Defence forces operation and administration |
| 69990 | Migration consultants and services | 72990 | Fund raising nec – on a commission or fee basis | Public order and safety services | |
| 69990 | Translation service | 72990 | Power tool demonstration | 77110 | Police services – government |
| 69990 | Valuation service – except for real estate, wool or livestock | 72990 | Shopping trolley collection service | 77120 | Armoured car service |
| Computer systems design and related services | | 72990 | Sports ticket agency operation | 77120 | Caretaking service |
| 70000 | Computer consultancy services nec | 72990 | Supermarket trolley collection service | 77120 | Detective agency service |
| 70000 | Computer programming service | 72990 | Theatre ticket agency operation | 77120 | Enquiry agency service |
| 70000 | Home page development | 72990 | Tourist bureau service | 77120 | Locksmith service |
| | | 72990 | Tourist information centre operation | 77120 | Night watchman service |
| | | Building cleaning, pest control and gardening services | | 77120 | Protection service |
| | | 73110 | Chimney cleaning service | | |
| | | 73110 | Cleaning service | | |
| | | 73110 | Crime scene cleaning service | | |
| | | 73110 | Domestic – household cleaning service – except carpets, rugs, drapes, curtains or other soft furnishings | | |

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|-------------------------------|---|---|--|--|--|
| 77120 | Security service | 80230 | Public boys' school operation – combined primary/secondary school | HEALTH CARE AND SOCIAL ASSISTANCE | |
| 77130 | Bushfire brigade service | 80230 | Public girls' school operation – combined primary/secondary school | | |
| 77130 | Emergency service – other than defence and police | 80230 | Public school operation – combined primary/secondary school | | |
| 77130 | Fire fighting service – except forest | 80230 | School – combined primary and secondary | | |
| 77130 | Fire fighting service – forest | 80240 | Special school operation | | |
| 77130 | Fire prevention service | | | | |
| 77140 | Gaol operation | | | | |
| 77190 | Other public order and safety services | | | | |
| | | | | | |
| | | | | | |
| Regulatory services | | Tertiary education | | Hospitals | |
| 77200 | Regulatory services | 81011 | Computer training | 84010 | Eye hospitals |
| EDUCATION AND TRAINING | | 81019 | Business college operation | 84010 | Hospital operation – except psychiatric, dental or veterinary hospitals |
| Preschool education | | 81019 | Earthmoving equipment operation training | 84010 | Maternity hospital operation |
| 80100 | Kindergarten, pre-school operation – except child minding centre | 81019 | Industrial equipment operation training | 84010 | Obstetric hospital operation |
| 80100 | Pre-school centre operation – except child minding centre | 81019 | Management training service | 84010 | Women's hospital operation |
| School education | | 81019 | Modelling school | 84020 | Psychiatric hospital |
| 80210 | Primary school operation – except combined primary and secondary school | 81019 | Technical and further education college operation | Medical services | |
| 80210 | Private boys' school operation – primary school only | 81019 | Technical college operation | 85110 | Clinic – medical – general practice |
| 80210 | Private girls' school operation – primary school only | 81019 | Theological college or seminary operation | 85110 | Flying doctor service |
| 80210 | Private school operation – primary school only | 81019 | Workplace training | 85110 | General practitioner – medical |
| 80210 | Public boys' school operation – primary school only | 81020 | Research school operation – university | 85110 | Medical service – GP |
| 80210 | Public girls' school operation – primary school only | 81020 | University operation | 85121 | Anaesthetist |
| 80210 | Public school operation – primary school only | Adult, community and other education | | 85122 | Specialist medical clinic operation |
| 80210 | School – primary school | 82110 | Coaching – sports | 85123 | Dermatologist |
| 80220 | High school operation – except combined primary and secondary school | 82110 | Martial arts and self-defence instruction | 85124 | Gynaecologist |
| 80220 | Matriculation college operation | 82110 | Parachuting school operation | 85124 | Obstetrician |
| 80220 | Private boys' school operation – secondary school only | 82110 | Riding school operation | 85125 | Psychiatrist |
| 80220 | Private girls' school operation – secondary school only | 82110 | Sailing school operation | 85129 | Allergist |
| 80220 | Private school operation – secondary school only | 82110 | Scuba diving school | 85129 | Consultant physician |
| 80220 | Public boys' school operation – secondary school only | 82110 | Sports coaching service | 85129 | Haematologist services |
| 80220 | Public girls' school operation – secondary school only | 82110 | Swimming school operation | 85129 | Hair restoration service – except by registered medical practitioner or cosmetic |
| 80220 | Public school operation – secondary school only | 82110 | Tennis coaching | 85129 | Medical service, specialist nec |
| 80220 | School, high school – secondary | 82120 | Art school operation | 85129 | Neurologist |
| 80220 | Secondary school or college operation | 82120 | Ballet teaching | 85129 | Ophthalmologist |
| 80230 | Primary and secondary school operation – combined | 82120 | Drama school operation | 85129 | Orthopaedic specialist |
| 80230 | Private boys' school operation – combined primary/secondary school | 82120 | Music school operation nec | 85129 | Otorhinolaryngologist |
| 80230 | Private girls' school operation – combined primary/secondary school | 82120 | Music teaching | 85129 | Paediatrician |
| 80230 | Private school operation – combined primary/secondary school | 82120 | Nursing college operation | 85129 | Plastic surgeon |
| | | 82120 | Teachers' college operation nec | 85129 | Rheumatologist |
| | | 82191 | Flying schools | 85129 | Specialist medical practitioner nec |
| | | 82199 | Correspondence school operation nec | 85129 | Surgeon nec – medical |
| | | 82199 | Driver training – automotive | 85129 | Thoracic specialist |
| | | 82199 | Driving school operation – motor vehicle | 85129 | Urologist |
| | | 82199 | Education – other nec | Pathology and diagnostic imaging services | |
| | | 82199 | Education nec | 85201 | X-ray clinic operation |
| | | 82199 | Educational workshops or seminars | 85202 | Medical laboratory operation |
| | | 82199 | Elocution school operation | 85202 | Pathologist |
| | | 82199 | Truck driver training | 85202 | Pathology laboratory operation |
| | | 82199 | Tutoring service – academic | 85203 | Radiographer |
| | | Educational support services | | 85203 | Radiologist |
| | | 82200 | Curriculum – education advisory services | 85203 | Radiology services |
| | | | | 85209 | Medical imaging clinic |
| | | | | Allied health services | |
| | | | | 85310 | Clinic – dental |
| | | | | 85310 | Dental hospital operation |
| | | | | 85310 | Dental surgeon |

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| Code | Description of business activity | Code | Description of business activity | Code | Description of business activity |
|-------|--|-------|--|-------|---|
| 91139 | Tenpin bowling centres | 94129 | Motor vehicle crash repairs | 94290 | Shopping trolley repair and maintenance |
| 91140 | Clubs – sporting – except hospitality | 94129 | Motor vehicle restoration | 94290 | Supermarket trolley repair and maintenance |
| 91140 | Sporting club or association – except hospitality | 94129 | Motor vehicle rust proofing | | Other repair and maintenance |
| 91140 | Sports administration service | 94129 | Motor vehicle smash repairing | 94910 | Footwear repairing |
| | Horse and dog racing activities | 94129 | Motor vehicle washing or cleaning service | 94990 | Key cutting or duplicating service |
| 91210 | Race course or track operation – horse or dog | 94129 | Panel beating | 94990 | Leather goods repairing – except apparel |
| 91291 | Dog training – for racing | 94129 | Rust proofing – automotive | 94990 | Repairing household non-electrical and personal goods nec |
| 91291 | Greyhound training | 94129 | Smash repairing | | Personal care services |
| 91291 | Racing kennels operation | 94129 | Spray painting – motor body | 95110 | Barber shop |
| 91292 | Horse training – race horse | 94191 | Brake and clutch service | 95110 | Beauty salon operation |
| 91292 | Race horse training | 94191 | Motor vehicle clutch or brake repairing | 95110 | Epilation service |
| 91292 | Racing stables operation | 94192 | Motor vehicle radiator repairing | 95110 | Hair restoration service – cosmetic |
| 91299 | Other horse and dog racing activities | 94193 | Mufflers and exhaust systems repairing – automotive | 95110 | Hairdressing service |
| | Amusement and other recreation activities | 94199 | Automotive mechanical repairs – general repairs | 95110 | Manicure service |
| 91310 | Amusement centre | 94199 | Automotive servicing – general mechanical repairs | 95110 | Pedicure service |
| 91310 | Amusement park operation | 94199 | Car servicing – general mechanical repairs | 95110 | Solarium – sun tanning operation |
| 91310 | Go-kart track operation | 94199 | Engine reconditioning – customised | 95110 | Sun tanning salon operation |
| 91310 | Merry-go-round operation | 94199 | Mechanical services – general | 95120 | Weight reducing service |
| 91390 | Dance hall or studio operation | 94199 | Motor cycles or scooters repairing | | Funeral, crematorium and cemetery services |
| 91390 | Marina operation – pleasure craft | 94199 | Motor vehicle mechanical repairs – general repairs | 95200 | Cemetery operation |
| 91390 | White water rafting tours – inland waters | 94199 | Motor vehicle warranty inspection service | 95200 | Crematorium operation |
| 91390 | Youth camp operation | 94199 | Towbar fitting services | 95200 | Funeral directing |
| | Gambling activities | 94199 | Transmission or gearbox assemblies, motor vehicle reconditioning or rebuilding | 95200 | Undertaking |
| 92010 | Casino operation | | Machinery and equipment repair and maintenance | | Other personal services |
| 92020 | Lottery agency operation | 94210 | Air conditioners repairing – household | 95310 | Baby napkins hire service |
| 92020 | Lottery operation | 94210 | Gas appliance repair | 95310 | Carpet cleaning service |
| 92091 | Bookmaker operation | 94210 | Heating equipment – household electric – repairing | 95310 | Clothes ironing service |
| 92092 | TAB agency operation | 94210 | Household appliances repairing nec | 95310 | Curtain cleaning service |
| 92092 | Totalisator agency operation | 94210 | Radios repairing – except car radios | 95310 | Dry cleaning service, agency |
| 92099 | Bingo operation | 94210 | Refrigerators repairing – household electric | 95310 | Laundry agency operation |
| 92099 | Football pools operation | 94210 | Repairing household electrical appliances | 95310 | Laundry service |
| 92099 | Gambling services nec | 94210 | Sewing machines (household) repairing | 95310 | Linen hire service |
| | OTHER SERVICES | 94210 | Stoves or heaters – household electric – repairing | 95310 | Self-service laundry operation |
| | Automotive repair and maintenance | 94210 | Television sets repairing | 95320 | Photographic film processing |
| 94110 | Auto-electrical services | 94210 | Washing machines – household electric – repairing | 95330 | Car park operation |
| 94110 | Automotive mechanical repairs – electrical repairs | 94220 | Computer printer repairs | 95330 | Parking station operation |
| 94110 | Automotive mobile phone installation | 94220 | Poker machine – electronic maintenance | 95340 | Escort agency service |
| 94110 | Automotive servicing – electrical repairs | 94220 | Repair service – including computer peripherals | 95340 | Massage (adult industry) services nec |
| 94110 | Car radios or cassette players – dealing or installation | 94290 | Brewery equipment maintenance | 95340 | Prostitution service |
| 94110 | Car servicing – electrical repairs | 94290 | Fire extinguisher servicing | 95391 | Astrology service |
| 94110 | Electrical repairing – automotive | 94290 | Sewing machines (industrial) repairing | 95391 | Clairvoyance service |
| 94110 | Motor vehicle servicing – electrical repairs | | | 95391 | Fortune telling service |
| 94121 | Windscreen repairing | | | 95391 | Numerology service |
| 94129 | Automotive crash repairs | | | 95392 | Introduction agency service |
| 94129 | Car wash and cleaning service | | | 95393 | Child minding service – in the home |
| 94129 | Motor trimming | | | 95399 | Boarding kennels |
| 94129 | Motor vehicle body repairing | | | 95399 | Dog obedience training |
| | | | | 95399 | Domestic service nec – on a contract or fee basis |
| | | | | 95399 | Genealogy service |

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|--|--|------------------------------------|---|
| 95399 | Marriage celebrant | ATO USE ONLY | |
| 95399 | Personal services nec | Nil company tax returns | |
| 95399 | Pet grooming service | 98000 | Non-taxable or Nil company tax returns – no income, expense or balance sheet data present |
| 95399 | Racing information service | Special section assessments | |
| 95399 | Tattooing service | 99010 | Interest on bearer debentures |
| 95399 | Turkish bath operation | 99020 | Overseas ships freight – section 129 <i>Income Tax Assessment Act 1936</i> (ITAA 1936) |
| Religious services | | 99030 | Film and video tape royalties – section 136A ITAA 1936, derived by non-residents |
| 95400 | Church operation | 99040 | Non-resident insurance company – section 143 ITAA 1936 |
| 95400 | Religious organisation operation – except units mainly engaged in the provision of goods or services which are primary to other industries | 99050 | Insurance and re-insurance with a non-resident – sections 144 and 148 ITAA 1936 |
| Civic, professional and other interest group services | | 99060 | Consolidation assessment – section 219 ITAA 1936 |
| 95510 | Business associations | 99070 | Control of non-residents' money – section 255 ITAA 1936 |
| 95510 | Professional associations | | |
| 95510 | Trade association operation – except trade union | | |
| 95520 | Industrial union operation | | |
| 95520 | Trade union operation | | |
| 95591 | Parents and citizens' associations | | |
| 95599 | Automobile association operation | | |
| 95599 | Clubs – not licensed, for promotion of community or sectional interests nec | | |
| 95599 | Consumers' associations operation | | |
| 95599 | Political party operation | | |
| Private households employing staff | | | |
| 96010 | Private households employing staff | | |
| 96020 | Undifferentiated goods-producing activities of private households for own use | | |
| 96030 | Undifferentiated service-producing activities of private households for own use | | |

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MORE INFORMATION

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INFOLINES

- **Business** **13 28 66**
Information about business income tax, fringe benefits tax (FBT), fuel tax credits (FTC), goods and services tax (GST), pay as you go (PAYG) and activity statements, including lodgment and payment, accounts and business registration (including Australian business number and tax file number), and dividend and royalty withholding tax.
- **Tax agents** **13 72 86**
Fast key codes **3 2**

OTHER SERVICES

- **Translating and Interpreting Service** **13 14 50**
If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service.

Hearing or speech impairment

If you are deaf or have a hearing or speech impairment, you can phone us through the **National Relay Service (NRS)**.

- TTY users, phone **13 36 77** and ask for the ATO number you need. If you need to contact an ATO 1800 free call number, phone **1800 555 677** and ask for the ATO number you need.
- Speak and Listen (speech to speech relay) users, phone **1300 555 727** and ask for the ATO number you need. If you need to contact an ATO 1800 free call number, phone **1800 555 727** and ask for the ATO number you need.
- Internet relay users, connect to the NRS (**www.relayservice.com.au**) and ask for the ATO number you need.